

Economic Development, Education and Local Government Finances in South Carolina's I-95 Corridor Region

This series of three reports focuses on the seventeen county region of South Carolina along the I-95 interstate highway. These reports detail key economic development measures, provide statistics on public education expenditures and outcomes, and describe local government taxation and revenue in the region.

Division of Research

South Carolina Department of Commerce

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CONTENTS

Economic Development	2
Education	19
School District Reports	37
Local Government Finance	69
County Finance Reports	85

Economic Development in South Carolina's I-95 Corridor Region

An analysis of economic development
successes, challenges, assets and
opportunities for the region

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This study examines the economic development progress of the seventeen county region of South Carolina along the I-95 interstate corridor. The analysis includes an overview of the demographics of the region and discusses economic development assets and opportunities for continued growth.



Economic Development in South Carolina's I-95 Corridor Region

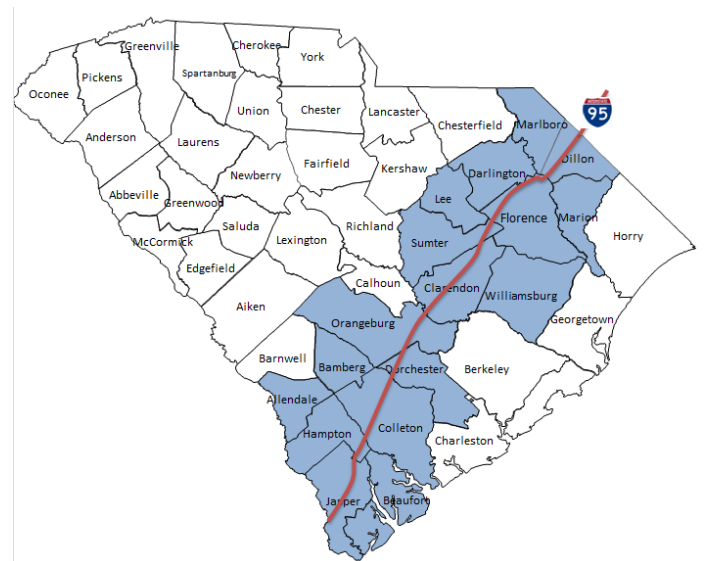
Introduction

The 17 county area known as South Carolina's I-95 corridor stretches from Jasper County at the state's southernmost point to Marlboro County on the North Carolina border. While the region has received national attention for the disrepair of public education in a few of its counties and high unemployment rates during the latest recession, the I-95 corridor has also enjoyed remarkable success in many aspects of economic development over the last several years. The goal of this study is to portray an accurate and unbiased account of economic development in the I-95 corridor, using reliable data and sound analytics.

Though this paper does detail some of the successful economic development activities in the I-95 corridor region, it is not an altogether rose-colored view. The region does face substantial challenges, in terms of demographic trends and a declining population, persistently high unemployment and per capita income lagging the nation and state. These topics are also discussed, but, importantly, with the appropriate context to measure and compare the economic development metrics of the region with other areas of the state and country. In addition to context with comparable geography, it's important to note that the I-95 region is not as economically homogenous as oftentimes portrayed. In fact the wealthiest county in the state, Beaufort, is included in the region along with the poorest, Allendale. The metropolitan areas of Florence and Sumter contrast sharply with the rural parts of Bamberg and Williamsburg Counties.

This report aims to describe the labor market and economic trends affecting the region, detail the successes of recent economic development efforts and highlight assets and opportunities for continued growth.

Figure 1: The I-95 Corridor Region Counties



Demographics and Economy of the I-95 Region

The demographics and economy of the region play a clear role in defining the financial stability of the local governments, as the property tax base is a direct result of economic development. While the I-95 region of South Carolina, as a whole, is one of the most impoverished areas of the state, there is a large degree of variation in wealth between counties and school districts in the region. In this context, Beaufort is an outlier among I-95 corridor counties with the highest per capita income in the state at \$44,191. Allendale County, also in the I-95 region, has the lowest per capita income in the state at \$22,636. Eight of the ten poorest counties in South Carolina are in the 17 county I-95 corridor region.¹

¹ Source: US Bureau of Economic Analysis, 2010

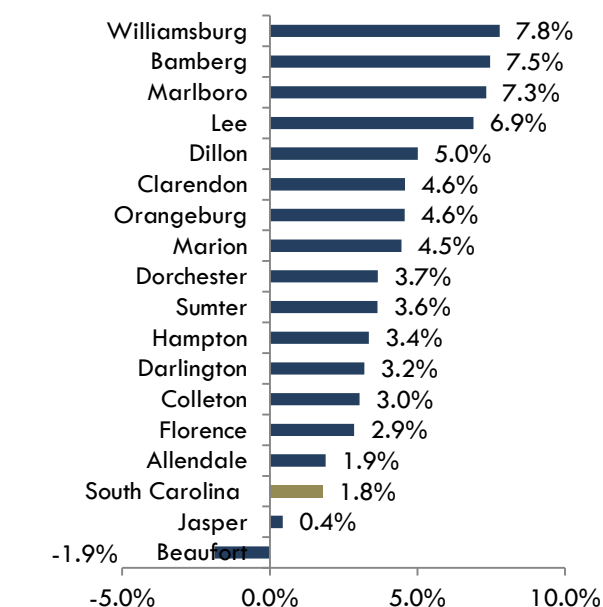
Table 1: Per Capita Income in South Carolina's I-95 Corridor Counties

County	Per Capita Income	Rank of PCI in SC	Cost of Living Index	Adjusted PCI	Rank of Adjusted PCI in SC
Beaufort	\$45,427	1	1.26	\$36,110	10
Florence	\$31,802	9	0.84	\$37,815	5
Dorchester	\$29,092	13	0.89	\$32,578	24
Darlington	\$28,498	18	0.81	\$35,139	12
Sumter	\$27,576	20	0.81	\$33,877	18
Orangeburg	\$26,419	26	0.79	\$33,273	21
Jasper	\$26,415	27	0.84	\$31,597	27
Colleton	\$25,402	31	0.81	\$31,438	28
Hampton	\$23,584	35	0.78	\$30,197	34
Clarendon	\$23,372	36	0.82	\$28,572	40
Bamberg	\$22,689	38	0.78	\$29,014	39
Marion	\$22,145	40	0.79	\$27,996	44
Lee	\$22,066	42	0.76	\$29,111	38
Allendale	\$21,928	43	0.74	\$29,592	37
Williamsburg	\$21,644	44	0.77	\$28,256	42
Dillon	\$21,439	45	0.76	\$28,209	43
Marlboro	\$20,384	46	0.77	\$26,646	46

Source: SC Department of Commerce Cost of Living Index, 2009

Though all but three of the I-95 counties have per capita incomes less than the state average, per capita income growth in the region is outpacing the state as a whole. Between 2007 and 2008, the latest year in which data is available, the four counties with largest increases in per capita personal income are in the region: Williamsburg, Bamberg, Marlboro and Lee Counties. Per capita personal income grew at a faster rate than the South Carolina average in all but two I-95 corridor counties over the same period.

Figure 3: Per Capita Personal Income Change in the I-95 Corridor Region and South Carolina (2007 - 2008)



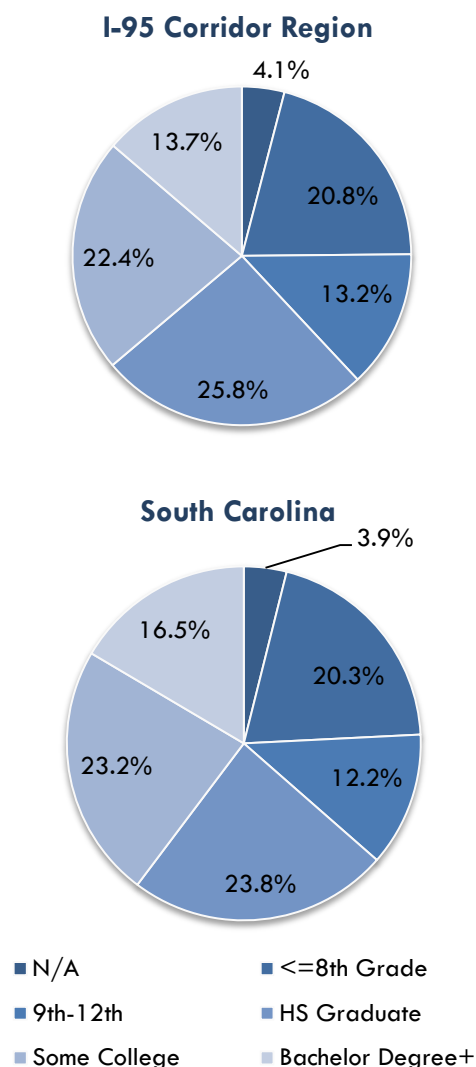
Source: US Bureau of Economic Analysis, 2010

Looking at the industry components of aggregate personal income provides another perspective on the economic drivers of the region and shows clear differences between the I-95 region and South Carolina. For instance, the biggest observable difference is the role that military income plays in the region, accounting for nearly 5.5% of total personal income versus 2.7% in South Carolina. Likewise, farm income accounts for nearly 1% of total personal income in the region versus only 0.3% statewide. Personal income from local government employment accounts for 7.5% of regional total income versus 7.1% statewide. These positive differences are offset by lower proportions of personal income coming from state government (2.2% in the I-95 region versus 3.3% statewide), the finance industries (2.9% versus 3.4% statewide), healthcare (4.5% versus 5.6%) and manufacturing (9.4% versus 10.5%).

Previous studies have also shown evidence of a very active informal economy in the Pee Dee region of South Carolina.² Extending this analysis to the entire I-95 corridor region would result in additional informal economic activity of 9 to 12%. This study also showed a 4 to 5% differential in informal economic activity between South Carolina and the Pee Dee region.

Like personal income, significant differences exist between the educational attainment and age statistics of residents in the I-95 region compared to South Carolina as a whole. The figures below show the estimated regional and state population by age and highest level of education achieved³. Two important conclusions are evident in these data; the percent of population with a college degree in the I-95 region is significantly lower than the rest of the state (13.7% versus 16.5%), and the percent of population of working age in the I-95 region is significantly lower than the rest of the state (59.4% between 18 and 65 in the region versus 61.3% in South Carolina). In real terms, these differences would equate to approximately 27,000 additional college graduates or approximately 18,000 additional working age individuals in the area if the regional demographics were similar to South Carolina as a whole.

Figure 3: Educational Attainment in the I-95 Corridor Region and South Carolina

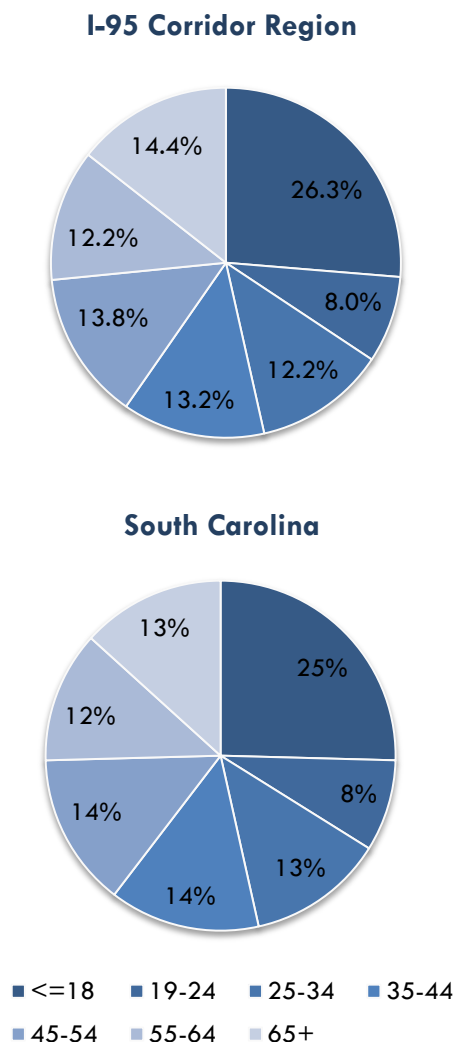


Source: US Census Bureau, American Community Survey, 2005-2008

² Gunnlaugsson, R. M.; Informal Activity: A County-Level Analysis of South Carolina's Pee Dee Region, SC Department of Commerce, March 2008.

³ US Census Bureau, American Community Survey 2005-2008

Figure 4: Age Demographics for the I-95 Corridor Region and South Carolina



Source: US Census Bureau, American Community Survey, 2005-2008

Table 2: Estimated 2009 Population, Population Change and Net Migration for I-95 Corridor Region

County	2009 Population	2009 Population Change	Population Change (%)	Net Migration (%)
Allendale	10,195	-212	-2.1%	-2.3%
Bamberg	15,005	-180	-1.2%	-1.2%
Beaufort	155,215	3,051	2.0%	1.2%
Clarendon	32,988	-116	-0.4%	-0.5%
Colleton	39,246	-103	-0.3%	-0.5%
Darlington	66,445	-418	-0.6%	-0.7%
Dillon	30,912	134	0.4%	0.1%
Dorchester	130,417	2,587	2.0%	1.3%
Florence	134,208	840	0.6%	0.2%
Hampton	21,014	18	0.1%	-0.3%
Jasper	23,221	475	2.0%	1.5%
Lee	19,722	-283	-1.4%	-1.5%
Marion	33,468	-499	-1.5%	-1.8%
Marlboro	28,783	98	0.3%	0.4%
Orangeburg	90,112	-489	-0.5%	-0.9%
Sumter	104,495	182	0.2%	-0.4%
Williamsburg	34,445	-464	-1.3%	-1.5%
I-95 Region	969,891	4,621	0.5%	0.1%
S. Carolina	4,561,242	57,962	1.3%	0.8%

Source: US Census Bureau 2009 Population Estimates

In summary, the per capita income, educational attainment, age demographics, migration and population growth statistics all present challenges for the economic development of the region. Consequently, these issues have a large impact on the property tax base and local governments' ability to finance operations.

Certain counties within the I-95 region also face the economic obstacles of declining populations and outmigration. The table below shows the migration and population change statistics for the region and South Carolina. With already small population bases, Allendale, Bamberg, Lee, Marion and Williamsburg Counties have suffered population declines exceeding 1% in 2009 alone. These population shifts are driven primarily by outmigration from the area, rather than low birth rates or high mortality rates. Excluding the rapid growth of Beaufort and Dorchester Counties, the I-95 region has experienced a population decline of over 1,000 people in 2009.

Job Recruitment and Capital Investment in the I-95 Corridor Region

From 2006 through 2009, over 11,200 new jobs recruited and \$2.1 billion in capital investment have been announced in the I-95 corridor counties. On a per capita basis, this equates to 25.7 jobs per thousand labor force participants, slightly less than the 30.8 jobs per thousand labor force participants statewide over the same period. Figure 5 and Table 3 show the geographical distribution and industry sector details about these announcements.

Accounting for indirect and induced jobs created through these companies, the firm recruitment efforts are expected to create 17,700 new jobs that would not have otherwise existed in the region⁴. These indirect jobs occur in all aspects of the economy to provide services and supplies to the recruited firms and relocated workers from other areas of the state and country. A broad mix of industries is represented in the list of recruited companies, as shown in Table 3. From the high tech data center at the Google complex and the customer service center at Monster.com to new manufacturing facilities in nearly each of the 17 counties, these firms have supplied jobs across the occupational spectrum. The substantial investments in textiles and wood product manufacturing show a continuing evolution of these mainstays of the South Carolina economy. While job losses have been severe in these industries, the new firms are applying advanced manufacturing techniques and technology to continue to capitalize on South Carolina's resources. From the capital intensive high tech manufacturing industries to the high paying jobs in information services and automotive manufacturing, the I-95 corridor has experienced and will continue to see a diversifying economy.

Table 3: Economic Development Announcements by Industry (2006 – 2009)

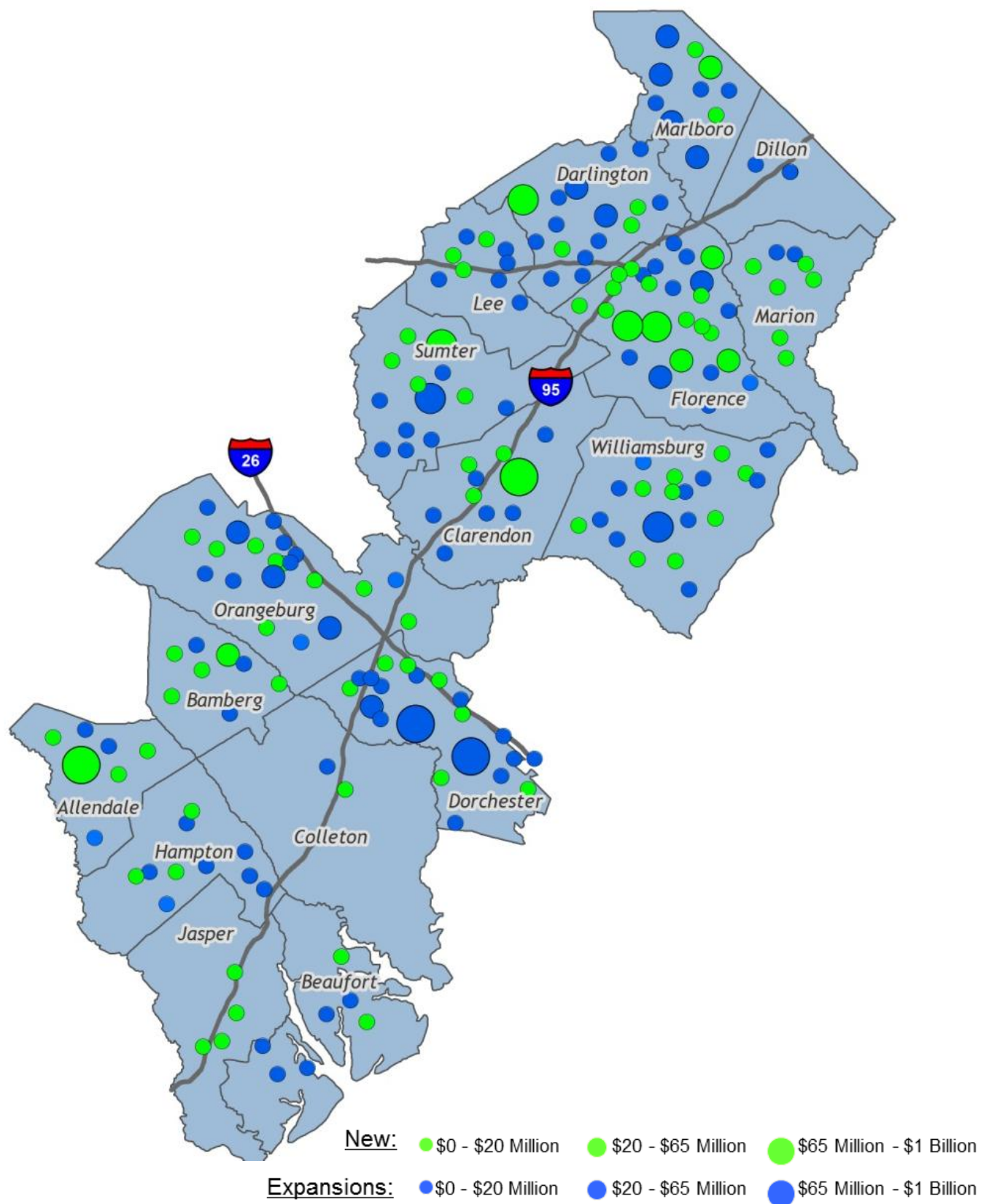
Industry	Capital Investment	Jobs Recruited
High Tech Manufacturing	\$ 600,000,000	2,134
Customer Service Center	\$ 36,000,000	1,490
Information Services	\$ 36,000,000	1,298
Textiles	\$ 96,000,000	965
Wood Products	\$ 273,000,000	959
Automotive	\$ 270,000,000	723
Chemicals and Plastics	\$ 86,000,000	648
Warehousing & Distribution	\$ 57,000,000	571
Food Processing	\$ 124,000,000	530
Other	\$ 177,000,000	510
Finance and Insurance	\$ 3,000,000	490
Recycling	\$ 119,000,000	375
Advanced Materials	\$ 62,000,000	289
Alternative Energy	\$ 167,000,000	240

Source: South Carolina Department of Commerce, 2010

A complete list of economic development announcements in the I-95 corridor region between 2006 and 2009 is provided in Table 4.

⁴ These indirect and induced jobs estimates are based on regional analyses using indirect and induced industry-specific multipliers provided by Implan, Inc. 2008

Figure 5: Economic Development Project Announcements in the I-95 Corridor Region, 2006 – 2009



Source: South Carolina Department of Commerce, January 2010

Table 4: Economic Development Project Announcements in the I-95 Corridor Region, 2006 – 2009

Company Name	County	Company Name	County	Company Name	County
International Apparel	Allendale	Thrace-Linq Inc.	Dorchester	Decorative Screen Printers	Marlboro
Ridge Environmental	Allendale	X-Calibur Plant Health Company	Dorchester	Flakeboard America	Marlboro
Scotsman Ice Systems	Allendale	Zodiac of North America, Inc.	Dorchester	Mohawk Industries, Inc.	Marlboro
Star Polymers Inc.	Allendale	Assurant Specialty Property	Florence	Sopakco	Marlboro
Denmark Lumber	Bamberg	Dunline Rubber Products	Florence	Triple Canopy, Inc.	Marlboro
Denmark Steel Inc.	Bamberg	EPSI	Florence	Albemarle Corporation	Orangeburg
Elite Equine Shavings, LLC	Bamberg	H. J. Heinz Company	Florence	Allied Air	Orangeburg
Kicking Horse Equine Products	Bamberg	Hudson's Salvage	Florence	BellSouth / AT&T	Orangeburg
Rockland Industries, Inc.	Bamberg	International Knife & Saw	Florence	Ecka Granules	Orangeburg
CareCore National, LLC	Beaufort	IRIX Manufacturing	Florence	Electrolux	Orangeburg
Grayco	Beaufort	Johnson Controls	Florence	GTS Energy Systems	Orangeburg
Plumm Design	Beaufort	Materials Innovation Technologies	Florence	International Fibre Resources	Orangeburg
A M Wood Moulding	Clarendon	McCall Farms	Florence	Koyo Corporation of USA	Orangeburg
ArvinMeritor, Inc.	Clarendon	McCall Farms, Inc.	Florence	Mars Petcare	Orangeburg
Bear Park Models	Clarendon	Monster Worldwide, Inc.	Florence	Martin Marietta	Orangeburg
Intraco Corporation	Clarendon	New Millennium Building Systems	Florence	Monteferro USA	Orangeburg
Select Partners, Inc.	Clarendon	QVC	Florence	Quality Models Plastics	Orangeburg
Jaxco Industries, Inc.	Colleton	Roche Carolina Inc.	Florence	Roseburg Forest Products	Orangeburg
Pioneer Boats	Colleton	Wellman Inc.	Florence	Sims Bark of Georgia, LLC	Orangeburg
Ahlstrom	Darlington	Carolina Soya	Hampton	Steel Strategies, LLC	Orangeburg
Amcor Sunclipse North America	Darlington	Carsonite Composites	Hampton	The Okonite Company	Orangeburg
CitiTrends, Inc.	Darlington	Dixie Poly-Drum Corporation	Hampton	Triumph Tube	Orangeburg
Dixie Cup	Darlington	Knightsbridge Resources, LLC	Hampton	ZEUS Industrial Products	Orangeburg
New South Lumber Company	Darlington	Le Creuset of America	Hampton	Carolina Filters, Inc.	Sumter
Nucor Corp.	Darlington	R & L Carriers	Hampton	Custom Fiber, Inc.	Sumter
Peregrine Energy Corporation	Darlington	Spencer Industries Incorporated	Hampton	Interlake Material Handling	Sumter
PolyQuest, Inc.	Darlington	AGM Imports	Jasper	Jemison Demsey	Sumter
SONOCO	Darlington	Atlantico Inc.	Jasper	Kaydon	Sumter
Carolina Cargo	Dillon	Champion Wood Pellets	Jasper	Kaydon Corporation	Sumter
Loves Travel Stops	Dillon	Lancaster Redevelopment Corp	Jasper	Olympic Steel, Inc.	Sumter
Perdue Farms Incorporated	Dillon	Medquip	Jasper	Porters Fabrication	Sumter
Vesuvius USA Corporation	Dillon	Ahlstrom	Lee	Bamboosa	Williamsburg
ArborGen, LLC	Dorchester	Ahlstrom Specialty Reinforcement	Lee	CPT Med	Williamsburg
Force Protection	Dorchester	Kellve U.S., Inc.	Lee	Palmetto Synthetics, LLC	Williamsburg
Global Recovery, LLC	Dorchester	Palmetto Paving Corp	Lee	Peddinghaus Corporation	Williamsburg
iQor	Dorchester	Paramount Metal Finishing	Lee	Performance Fabrics and Fabrics	Williamsburg
LaFarge Cement	Dorchester	Carolina AAC LLC	Marion	Phoenix Recycling / Enviro-Bag	Williamsburg
Linder Industrial Machinery	Dorchester	OFAB	Marion	Solar Energy Initiatives, Inc.	Williamsburg
Linear, LLC	Dorchester	Softee Supreme Diaper	Marion	Sykes Enterprises, Incorporated	Williamsburg
MetalWorx	Dorchester	Sopakco	Marion	The Truss Company	Williamsburg
Scienceuticals Mfg & Dev.	Dorchester	TrailerMakers LLC	Marion	Williamsburg Recycling, LLC	Williamsburg
Southern Color	Dorchester	US Components, Inc.	Marion		

Source: South Carolina Department of Commerce, January 2010

Industrial and Occupational Labor Market Trends in the I-95 Corridor Region

Over the last decade, the economy of the I-95 region and the state as a whole have experienced drastic shifts in industrial employment with the growing health care, accommodation and food service industries supplanting much of the 40% workforce reduction in manufacturing. Additionally, employment in the high technology and professional services, management of companies and enterprises and educational services has increased substantially in the state and region. Table 5 below provides a macro view of private employment by industry, comparing the I-95 region to the state.

Figure 6 on the following page provides another perspective on private employment in the I-95 corridor region. The figure shows the average weekly wage by industry on the vertical axis and employment change over the last decade on the horizontal access. The relative sizes of the data points provide context on the relative employment totals in each industry. As shown, some of the highest paying jobs in the region, in the manufacturing and construction industries have also lost the most jobs over the last decade. However, growth in the

education services, professional and technical services, health care, utilities and management industries have a diversifying effect on the regional economy. As these industries continue to grow and excess labor supply for the higher skilled positions disappears, wages will rise. Most notably, in the management of companies, professional services and educational services, wages should rise to approach state average wages over the next decade.

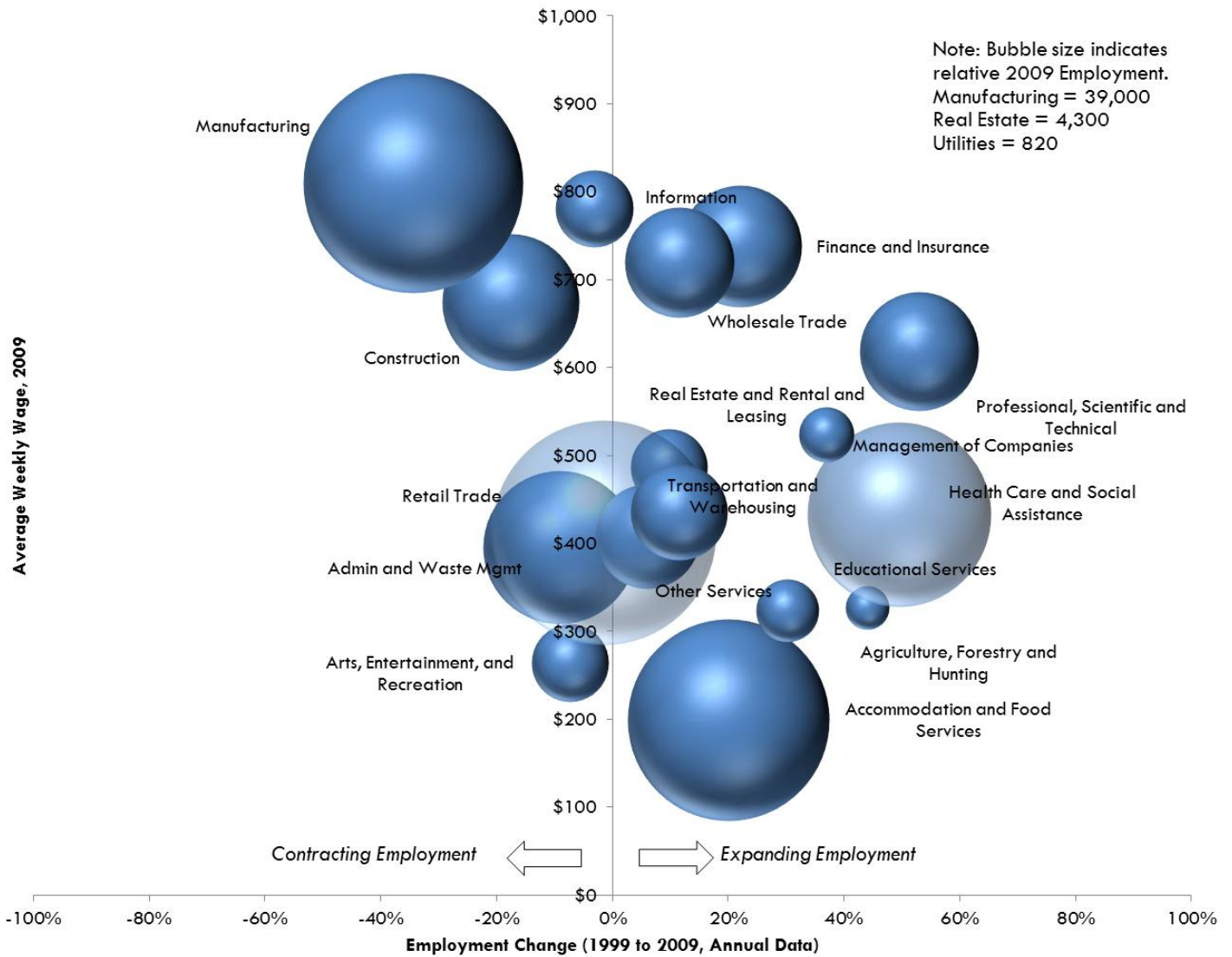
While the manufacturing industry overall has experienced significant job losses, certain subsectors are bright spots in the economy, namely machinery manufacturing, chemical manufacturing, warehousing and storage and wood product manufacturing have all helped to offset job losses in textile mills, apparel manufacturing, furniture manufacturing and food product manufacturing. This shifting economy poses challenges for workers trained in the old-economy manufacturing sectors and the workforce development and training community assisting them.

Table 5: South Carolina and I-95 Corridor Private Employment by Industry and Percent Change, 1999 to 2009

	I-95 Corridor Region		South Carolina	
	2009 Employment	1999 - 2009 Pct. Change	2009 Employment	1999 - 2009 Pct. Change
Retail Trade	43,350	-2%	220,855	-2%
Manufacturing	39,129	-42%	212,778	-36%
Accommodation and Food	30,671	19%	179,017	20%
Health Care	26,252	47%	148,922	49%
Construction	13,781	-32%	82,469	-20%
Administrative and Support	11,457	-5%	102,279	-9%
Other Services	10,406	7%	47,671	6%
Finance and Insurance	8,997	-8%	65,588	17%
Professional and Scientific	6,485	74%	62,296	55%
Wholesale Trade	6,353	-5%	52,963	9%
Transport and Warehousing	5,499	7%	40,443	11%
Real Estate	4,366	23%	25,603	12%
Arts and Entertainment	4,270	-4%	26,022	-7%
Educational Services	2,988	93%	17,245	38%
Information	2,835	-1%	26,008	-3%
Agriculture and Forestry	2,746	34%	8,207	40%
Management of Companies	1,503	92%	13,290	42%
Utilities	819	54%	8,758	149%

Source: Bureau of Labor Statistics, Quarterly Census of Employment and Wages, August 2010

Figure 6: Private Employment by Industry in the I-95 Corridor Region, 1999 – 2009



Source: Bureau of Labor Statistics, Quarterly Census of Employment and Wages, August 2010

Unemployment, Labor Supply and Demand in the I-95 Corridor Region

The I-95 region is renowned in the state for persistently high unemployment rates. Table 6 below and Figure 7 on the following page show the trend of labor force statistics from 2001 to June, 2010. While the region as a whole experienced an average annual unemployment rate of 12.9% in 2009 compared to 11.7% in South Carolina and a few counties had average annual rates exceeding 20% (Allendale and Marion), several important caveats should be considered.

Table 6: Labor Force and Unemployment Statistics for I-95 Corridor Counties and Major SC Metro Counties (2009 Annual Average)

County	Average Unemployed Labor Force (2009)	Average Employed Labor Force (2009)	Average Unemployment Rate (2009)	Average Monthly Number of UI Claimants Paid (2009)
Allendale	743	2,722	21.4%	504
Marion	2,783	10,571	20.8%	2,075
Marlboro	2,423	9,995	19.5%	1,176
Bamberg	1,077	5,470	16.5%	704
Orangeburg	6,741	35,703	15.9%	5,165
Dorchester	6,580	58,141	15.7%	3,718
Colleton	2,368	15,168	15.5%	1,468
Hampton	1,248	6,846	15.4%	816
Williamsburg	2,438	13,751	15.1%	1,510
Lee	1,283	7,340	14.9%	725
Darlington	4,288	27,620	13.5%	2,813
Dillon	2,224	11,979	13.4%	1,278
Sumter	5,848	39,164	13.0%	3,909
Clarendon	2,028	11,032	12.6%	1,023
Florence	7,549	56,672	11.8%	4,539
Jasper	1,092	9,250	10.6%	617
Beaufort	5,704	59,101	8.8%	2,691
Total	56,417	380,525	12.9%	34,731
Greenville	22,947	200,991	10.2%	13,871
Richland	17,516	164,652	9.6%	9,672
Charleston	16,092	160,103	9.1%	8,886
Total	56,555	525,746	9.7%	148,308

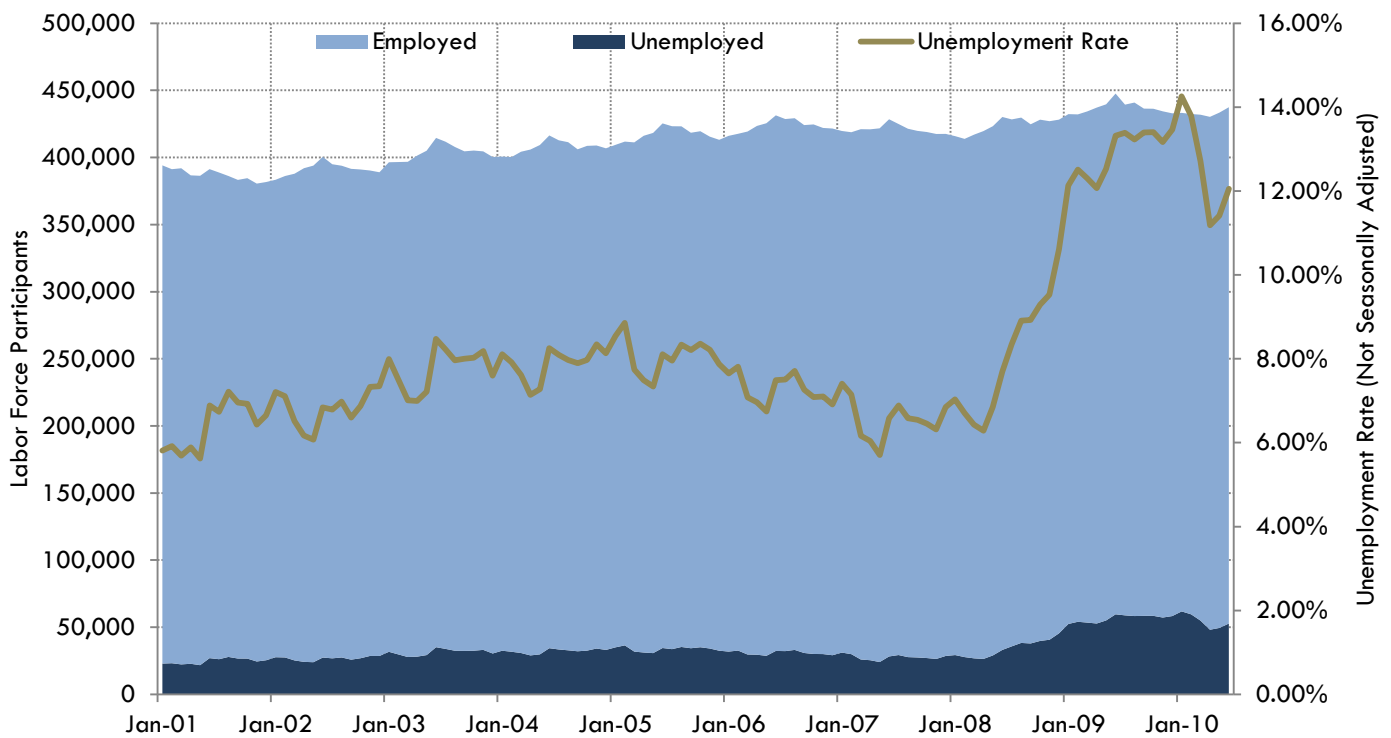
Source: US Bureau of Labor Statistics, August 2010; UI Claims data from the SC Department of Employment and Workforce, February 2010.

The first and most important consideration when comparing local area unemployment rates is the relative county labor force size. For instance, as shown in Table 6, the combined unemployed population of the entire I-95 corridor region is considerably less than the average 56,000 unemployed in the three most populous South Carolina counties.

While the estimated 740 labor force participants unemployed in Allendale and 2,700 in Marion is certainly substantial compared to the size of the county labor forces, the absolute number is relatively small in comparison to the rest of the state. Furthermore, a complicating factor when estimating unemployment rates for small labor forces is the margin of error associated with the statistical model that produces the local area unemployment estimates. Because of the relatively small sample size used in the employment surveys for these sparsely populated local areas, local area unemployment statistics can have margins of error exceeding 2%.

Also worth considering is the reason for job separation when reviewing unemployment rate figures. In the I-95 corridor region, between 2006 and 2009, 33.7% of unemployment insurance claimants lost their jobs for lack of work. 22.9% were terminated for misconduct, 9.5% quit voluntarily. Roughly 16% of unemployment insurance claims were filed by the claimant's employer. The majority of these employer-filed claims tend to be for planned periods of plant shutdown or temporary layoffs. Repeat unemployment insurance activity is common for workers receiving employer-filed claims. Table 7 provides statistics on the unemployment insurance claimant population, by reason for job separation.

Figure 7: I-95 Corridor Region Total Employment, Unemployment and Unemployment Rate (2001-2010)



Source: US Bureau of Labor Statistics, August 2010

Table 7: Distribution of Unemployment Insurance Claimants by Reason for Job Separation (2006-2009)

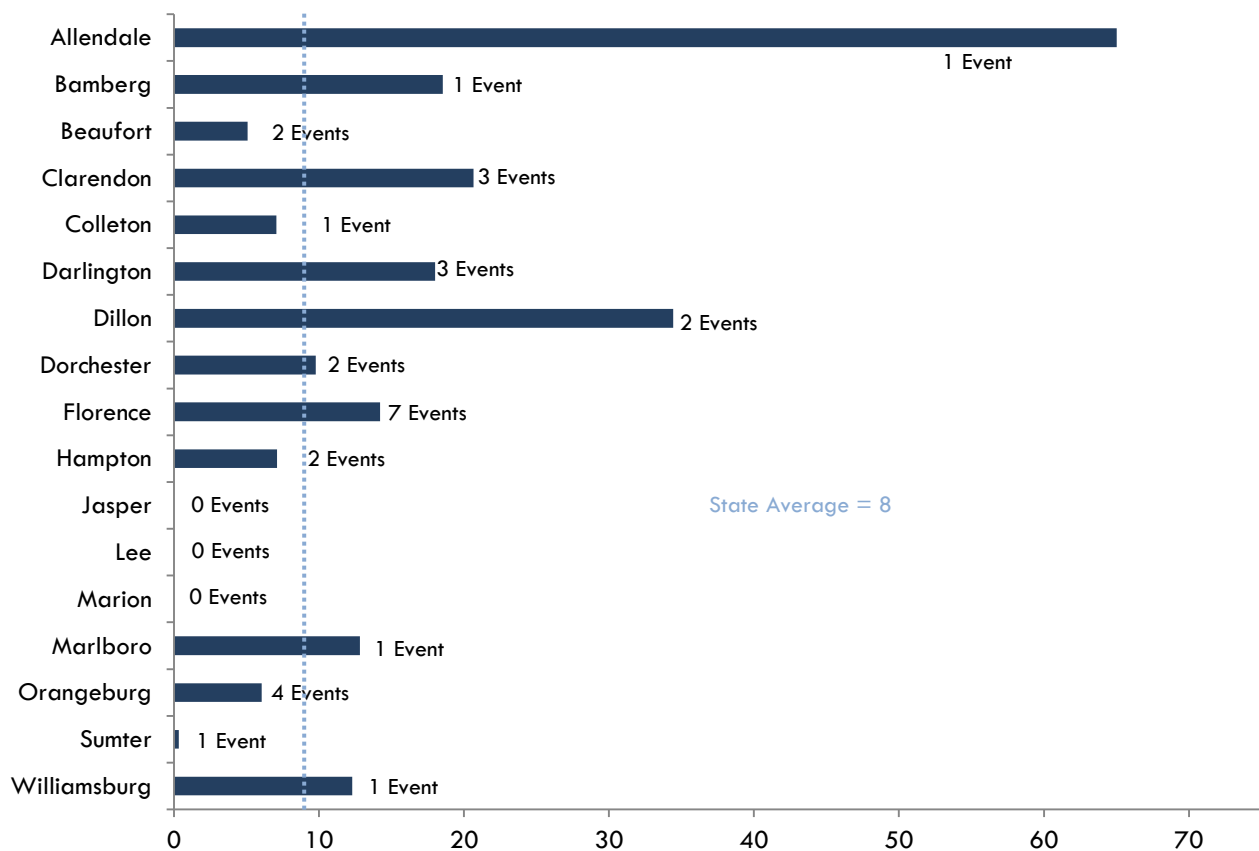
County	Lack of Work	Misconduct	Voluntary Quit	Employer-Filed	Still Working Claim	Data Uncollected
Allendale	32.5%	17.9%	8.8%	23.3%	1.7%	15.9%
Bamberg	31.2%	16.2%	6.9%	30.1%	1.2%	14.4%
Beaufort	38.3%	27.9%	6.8%	14.9%	2.6%	9.5%
Clarendon	34.1%	22.1%	10.7%	17.3%	2.2%	13.6%
Colleton	35.4%	25.9%	10.9%	13.0%	2.7%	12.1%
Darlington	27.9%	20.4%	8.9%	17.6%	2.9%	22.3%
Dillon	28.0%	23.3%	12.4%	18.6%	2.8%	15.0%
Dorchester	42.2%	26.3%	12.1%	5.8%	3.0%	10.5%
Florence	34.0%	28.1%	11.4%	8.6%	5.5%	12.4%
Hampton	42.8%	22.1%	10.4%	11.7%	2.2%	10.8%
Jasper	37.5%	30.3%	9.6%	8.7%	4.6%	9.4%
Lee	31.7%	23.0%	9.2%	15.0%	2.9%	18.2%
Marion	34.9%	18.5%	9.8%	14.7%	5.6%	16.5%
Marlboro	23.0%	15.5%	6.5%	34.6%	2.1%	18.2%
Orangeburg	33.2%	18.7%	7.5%	25.3%	2.1%	13.2%
Sumter	32.6%	27.3%	9.5%	13.0%	2.4%	15.2%
Williamsburg	33.2%	17.3%	9.2%	18.3%	6.9%	15.1%
I-95 Counties	39.3%	26.7%	11.1%	19.0%	3.9%	0.0%
South Carolina	40.5%	27.0%	11.5%	17.3%	3.8%	0.0%

Source: South Carolina Department of Employment and Workforce, January 2010

While the unemployment rate has increased significantly over the last two years in the I-95 corridor region, the number of significant layoffs and closures has remained fairly constant and is actually quite lower than the volume of mass layoffs witnessed during the recession of 2001. Figure 8 below shows the WARN (Worker Adjustment and Retraining Notification) layoff and closure notice volume for each of the I-95 corridor counties from 2006 through 2009. WARN notices are required for companies employing 100+ employees who close or layoff 50 or more employees in a single event. While eight of the seventeen counties in the region have per capita job losses higher than the state average, the remaining counties have experienced fewer mass layoff job losses than average and three counties in the region experienced no WARN events.

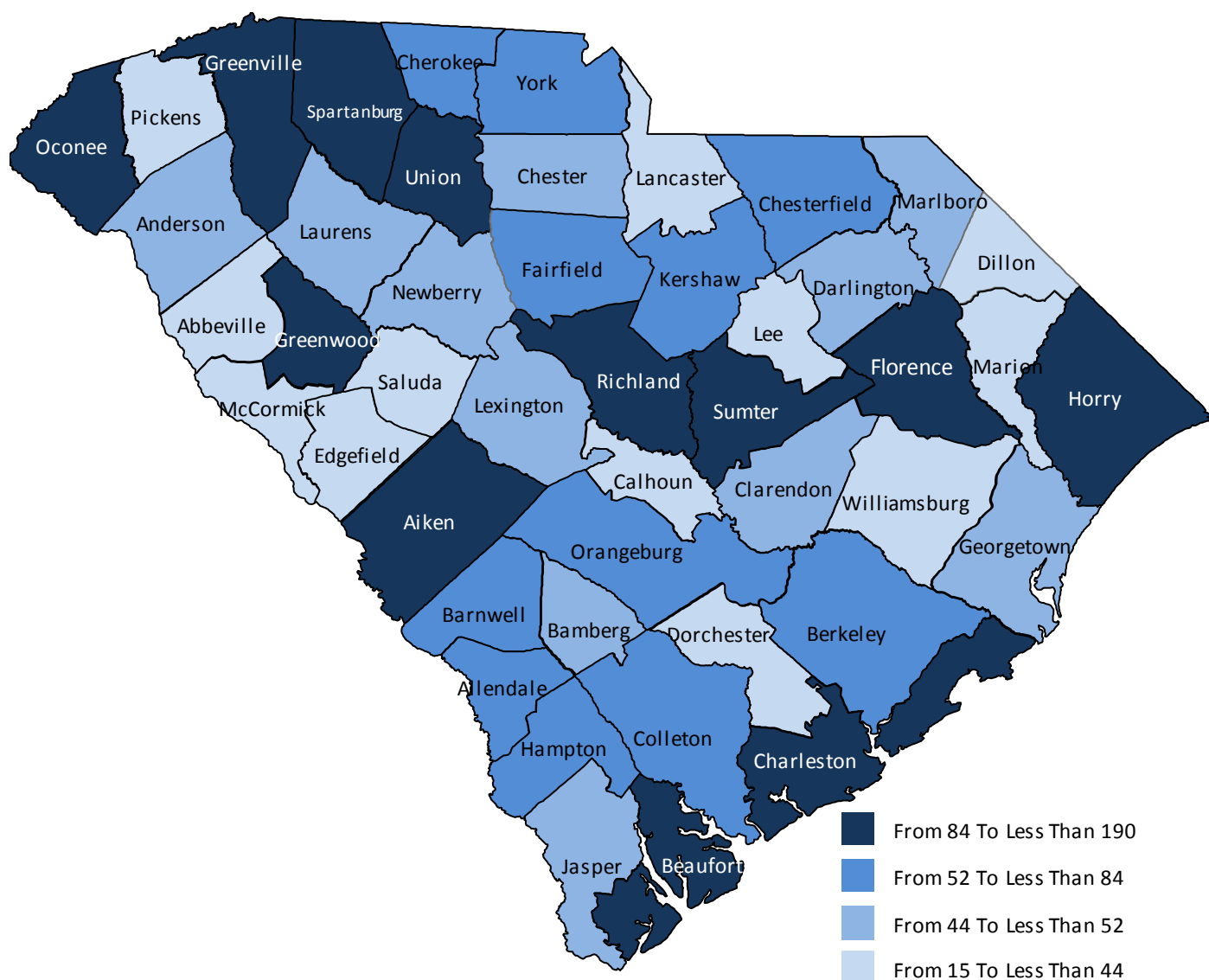
With high unemployment comes an oversupply of labor and increased competition for available job openings. During the latest quarter for which data was available, 2nd quarter 2010, on average, the I-95 corridor region had 3.2 unemployed persons for every available job posted online. The statewide county average unemployed to posted job openings ratio during the same period was 2.66; indicating jobs are roughly 30% scarcer in the region. A similar metric for job availability is the measure of available posted openings per 1,000 labor force participants. In the I-95 corridor region in the 2nd quarter 2010, there were 59 postings per 1,000 workers compared to 67 statewide, roughly a 14% difference. Of course, both of these labor supply ratios vary widely by county. Beaufort, Florence and Sumter counties each were among the top ten in the state for job availability during the quarter. Williamsburg and Lee Counties ranked as the two lowest job openings per unemployed in the state. Along with Dillon and Marion Counties, the labor demand shortages in these areas are comparable to the Upper Savannah region and parts of the upstate. The map below shows the number of available job postings online per thousand labor force participants for each county in the state.

Figure 8: WARN Layoff and Closure Notices – Job Losses per 1,000 Labor Force Participants (2006-2009)



Source: SC Department of Employment and Workforce

Figure 8: Number of Online Job Postings per 1,000 Labor Force Participants, 2nd Quarter 2010



Source: South Carolina Department of Commerce Job Openings Databank (www.scworkforceinfo.com)

Workforce Development in the I-95 Corridor Region

The main campuses for six of the sixteen technical colleges are in I-95 corridor counties. Collectively, these six colleges are spread across 22 campuses in the region. In addition, the Northeast Technical College has two satellite campuses in Bennettsville and Dillon, making a total of 24 technical college campuses in the area. Complementary to the technical college main and satellite campuses, recent construction and openings of SC Quick Jobs Development Centers in Colleton, Dorchester, Allendale and Hampton Counties will train residents in areas not previously served by the technical college system. Training programs through these Quick Jobs Centers are tailored specifically for growing industries in the region and are closely aligned with the economic development mission and readySC jobs training program of the SC Technical College system. In addition to the \$5.5 million devoted to these Quick Jobs Development Centers, Community Development Block Grant funds have also supported the Paxville workforce education and technology center in Clarendon County.

Workforce Investment Act (WIA) funds have made substantial contribution to the area, helping dislocated workers and other adults prepare themselves for new careers. During the last fiscal year, 8,590 workers or 2% of the labor force was assisted by WIA funded programs. Over 4,300 of these (50.5%) received training through the program, a rate higher than the rest of the state (46%). The biggest consumers of WIA funded training in the region were Florence County (770 trained), Orangeburg County (446 trained) and Sumter County (446 trained). In Dillon, Florence and Marion Counties over 70% of WIA participants received training of some type.

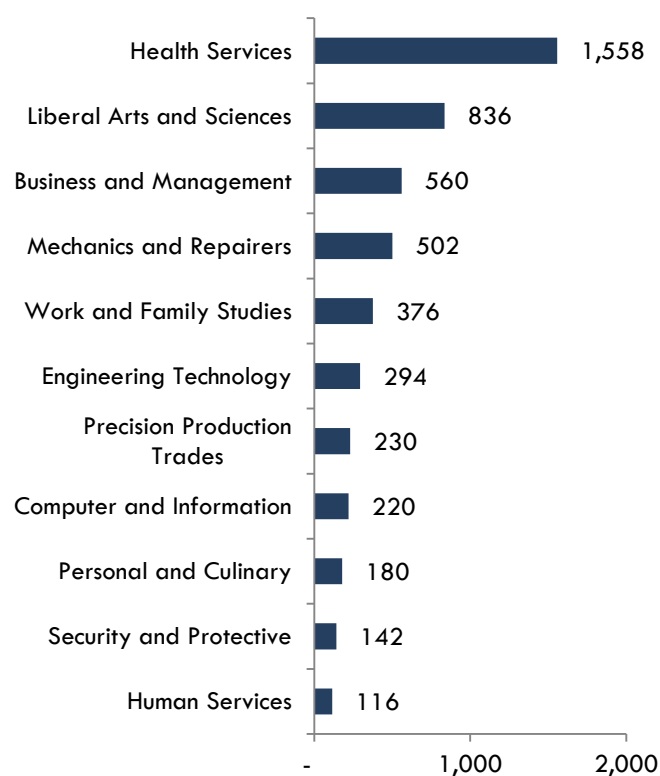
Table 8: Workforce Development Assets of the I-95 Corridor Region

Technical College of the Lowcountry
Beaufort
Hampton
New River (Bluffton)
MCAS Beaufort
MCRD Parris Island
Denmark Technical College
Denmark Campus
Central Carolina Technical College
Main and Downtown (Sumter)
Environmental Training Center
Natural Resource Management Center
FE DuBose Campus (Manning)
Shaw AFB Facilities (2)
Lee County Campus
Williamsburg Technical College
Williamsburg Campus
Florence Darlington Technical College
Florence Campus & Health Sciences
Darlington Campus
Hartsville Campus
Lake City Campus
Mullins Campus
Northeast Technical College
Bennettsville Campus
Dillon Campus
Quick Jobs Development Centers
Colleton County
Dorchester County
Allendale County
Hampton County
Clarendon County Workforce Ed and Tech Center

Source: SC Tech College System Website, August 2010

Including two-year degrees and post-secondary certificates, the seven technical colleges serving the I-95 corridor region produced 5,200 program completers in 2009, roughly equivalent to 1.2% of the labor force. As shown in Figure 9, the most frequently chosen instructional field is healthcare, which is a growing industry and will have ample employment opportunities in the near future. However, the liberal arts and sciences and business management graduates in the region may have more difficulty capitalizing on their degrees. Approximately 1,250 program completers (24%) finished with technical degrees or certificates preparing them for careers in the manufacturing sector, despite these jobs making up the largest portion of employment in the region after retail trade.

Figure 9: Technical College Two-Year Degree and Certificate Program Completion by Instructional Classification (2009)



Source: SC Commission on Higher Education, 2010

Economic Development Assets of the I-95 Corridor Region

Perhaps the greatest economic development asset of the I-95 region is the I-95 interstate itself. South Carolina is situated halfway between Miami and New York City; over 25 million people live within a two hour drive from the state. The southeastern US was the fastest growing region of the country and South Carolina the 9th fastest growing population between 2002 and 2009. The market access afforded to the region for successful transportation and distribution projects is unparalleled in the state, with both I-95, I-26, easy access to the Port of Charleston and dual rail service by CSX and Norfolk Southern. QVC's decision to locate its distribution facility in Florence County is one example of a company taking advantage of these locational and infrastructure assets to efficiently ship its products.

The I-95 corridor region also benefits from the existing industrial infrastructure and manufacturing-trained workforce in place. Existing manufacturers, including Robert Bosch in Dorchester, Sonoco in Darlington, Husqvarna in Orangeburg and Nan Ya Plastics in Florence all contribute to the viability of future manufacturing projects for the region. The positive history and growth of these companies is a testament to the workforce and business climate found in the region and their proven success is the most potent drivers for future business recruitment.

In terms of real estate ready for industrial development, the I-95 corridor lags the rest of the state. In the SC Department of Commerce industrial buildings and site database, which catalogs the majority of marketable large (>50,000 sqft), industrial properties in the state, the I-95 corridor has 81 available industrial buildings as of August 2010. Despite CSX rail service in every county of the area and Norfolk Southern service in several counties as well, only 12.5% of the available industrial buildings have rail service. This is compared to over 21% with rail service statewide. Likewise, despite the presence of I-95 and I-26, only 19% of these industrial properties are less than two miles from an interstate highway, whereas statewide 42% of all industrial buildings are less than two miles from interstate access.

Finally, another important consideration for economic development is the low cost of doing business in the region. As shown in Table 1, every county in the region except for Beaufort has a cost of living index value of less than 1.0. The average cost of living index for the region is 0.82 indicating the average cost of all goods and services in the region is 18% less than the national average. Industrial electricity costs in the

state are also 24% less than the national average at 5.29 cents per kilowatt-hour⁵.

Conclusion

While certain demographic characteristics of the I-95 corridor population, including relatively low educational attainment and out-migration, present challenges for economic development, the region has enjoyed a fair share of success over the last four years in attracting capital investment and job creating businesses. Though the region lags the rest of the state in per capita income, personal income growth over the last decade has outpaced the state. Likewise, positive indications of increased online job postings and ample opportunities for technical education in every county of the region show an improving employment outlook for the near term.

To capitalize on future economic growth, the region must continue to improve workforce development by aligning the training programs offered with the needs of businesses locating in the region. More could also be achieved in the development of industrial real estate, specifically transportation access, to meet the needs of relocating businesses.

⁵ Source: US Energy Information Administration, July 2010

Education Funding, Expenditures and Outcomes in South Carolina's I-95 Corridor Region

An analysis of revenue, expenditures and
measurable outcomes of school districts in the
region

Division of Research

South Carolina Department of Commerce

David Clayton
Director
Research Division
September 2010

This study examines the school districts and individual schools in the seventeen county region of South Carolina along the I-95 Interstate corridor. The paper discusses the funding sources and expenditures of schools and districts and provides insights on student achievement compared to peer schools and districts in South Carolina.



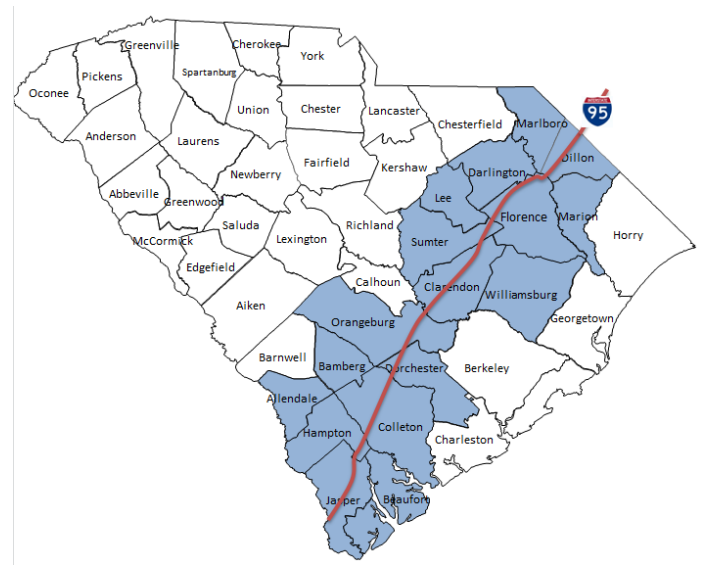
Education Funding, Expenditures and Outcomes in South Carolina's I-95 Corridor Region

Introduction

This study investigates the funding and performance measures of schools and school districts in South Carolina's I-95 Corridor Region. The I-95 Corridor Region, consisting of 17 counties and 33 school districts straddling the I-95 interstate, has long been considered one of the most economically disadvantaged areas of the state. While relatively underfunded schools and school districts do exist in the region, a wide disparity of financial resources and academic performance exists between the school districts in the region. Within the region, some of the districts with the highest per pupil expenditures in the state neighbor others with the lowest per pupil funding. While many schools in the region academically underperform, many others are highly ranked for academic achievement. In fact, seven high schools in the region rank among the twenty-two South Carolina high schools listed in US News and World Report's list of America's Best High Schools.¹ Although this rural region of South Carolina does have a number of schools rated "unsatisfactory / at risk" by the SC Department of Education's school report card system, the majority of "unacceptable" schools in South Carolina are found in the state's metropolitan areas.

Education is a critical, if not the most important, factor for economic development in a region. Educational attainment of a workforce and the quality of that education significantly influence per capita income and employment, the two critical metrics of economic progress. At the same time, the taxes used to support education, if overly burdensome or inequitable, can have a considerable, detrimental effect on economic development. High taxes can deter new business formation and hinders attracting new businesses to the region. Education finance policy, in the context of economic development, is a balancing act between adequately funding education in a region, preparing the workforce for tomorrow, and attracting and growing businesses today.

Figure 1: The I-95 Corridor Region Counties



This report provides a brief summary of the demographics of the total population and student population in the I-95 Corridor Region and briefly details the funding mechanisms supporting schools in South Carolina. The study examines the financing of school districts in the I-95 Corridor Region, expenditures at the district level, and the measurable academic performance of schools and school districts in the region. Finally, this report discusses the effects of taxation and educational attainment on economic development.

¹<http://www.usnews.com/sections/education/high-schools/index.html> (Accessed 8/20/2010)

Population and Student Demographics in the I-95 Corridor Region

The table below provides demographic data for the I-95 Corridor counties. As shown, a wide disparity in population, wealth and educational attainment exists between the counties in the region. The median household income in the region is approximately 6% less than the state average; although, adjusting for cost of living this difference amounts to about 1% difference.² These income differences manifest in higher percentage of children living in poverty in the region, 26.8%, versus the statewide average of 21.7% as shown in the table.

Perhaps the greatest predictor of a school's success is the educational attainment of parents in the region. As shown, the aggregate percent of adults with a high school diploma and the aggregate level of college educated adults are both lower in the I-95 Corridor Region as compared to the rest of the state. However, for both metrics, there are counties in the area (Beaufort and Dorchester) with socioeconomic statistics better than the state average. The importance of parental educational attainment and socioeconomic status has been demonstrated by dozens of research studies as one of the most important predictors of academic success for students.³

Table 1: Demographic Profiles of I-95 Corridor Counties

County	2009 Population Estimate	Median Household Income*	Children in Poverty (18 and under)*		Adults with HS Degree or Greater (25 and over)*		Adults with Four or More Years of College*	
			Percent	Number	Percent	Number	Percent	Number
Allendale	10,195	\$25,329	49%	2,444	60%	4,280	9%	663
Bamberg	15,005	\$30,305	35%	3,304	65%	6,649	15%	1,583
Beaufort	155,215	\$55,897	17%	35,766	88%	68,768	33%	26,003
Clarendon	32,988	\$32,725	33%	7,174	65%	13,545	11%	2,365
Colleton	39,246	\$34,136	32%	9,565	70%	17,171	12%	2,837
Darlington	66,445	\$37,650	33%	16,018	69%	30,238	14%	5,891
Dillon	30,912	\$30,935	36%	8,197	61%	11,450	9%	1,717
Dorchester	130,417	\$60,254	14%	32,303	82%	50,162	21%	13,075
Florence	134,208	\$40,997	26%	32,506	73%	59,171	19%	15,137
Hampton	21,014	\$36,003	32%	5,025	67%	9,143	10%	1,380
Jasper	23,221	\$38,778	29%	5,629	65%	8,468	9%	1,132
Lee	19,722	\$30,876	35%	4,383	61%	7,933	9%	1,189
Marion	33,468	\$30,832	38%	8,095	68%	15,125	10%	2,246
Marlboro	28,783	\$30,749	34%	6,102	61%	11,316	8%	1,542
Orangeburg	90,112	\$32,694	30%	21,207	72%	40,713	16%	9,281
Sumter	104,495	\$38,167	28%	27,085	74%	47,713	16%	10,146
Williamsburg	34,445	\$28,902	45%	7,879	66%	15,193	12%	2,667
I-95 Region	969,891	\$42,004	27%	232,682	74%	417,038	18%	98,854
South Carolina	4,561,242	\$44,695	22%	1,051,968	76%	1,979,619	20%	529,282

Source: US Census Bureau (2000 Census, 2009 Population Estimates) *Population demographics from 2000 Census.

² South Carolina Department of Commerce, Cost of Living Index 2009

³ Dropout Risk Factors and Exemplary Programs, A Technical Report, National Dropout Prevention Center, Clemson University, Clemson SC, May 2007

Profile of Schools and School Districts in the I-95 Corridor Region

The 33 school districts in the 17 county I-95 Corridor Region consist of 280 primary and secondary schools employing approximately 10,000 teachers (FTE) and educating almost 156,000 students in the 2008-2009 school year⁴. Table 2 below provides county-level summary data on school districts and schools for the region and state. Five of the seventeen counties in the region are multi-district counties where each district serves fewer than 2,000 students on average. Student-teacher ratios vary widely, with Lee county serving just over 13 students per teacher, to Williamsburg, Allendale and Dillon that each serve over 17 students per teacher.

Comparing the I-95 Corridor Region to South Carolina as a whole, several important differences are notable. First, the average school district in the region serves about half as many students as the statewide average. There are also about half as many schools per district in the I-95 Corridor Region, 8.5 versus 13.8 statewide. While district statistics show clear differences between the I-95 Corridor Region and the state, school sizes and student-teacher ratios are remarkably similar. The average size of an I-95 Corridor Region school is 559 students versus 609 statewide and the student-teacher ratio in the I-95 Corridor is also about the same as the statewide average (15.5 versus 15.2). The size disparity in school districts may indicate a higher level of district administration to support each school and student in the I-95 Corridor Region as this overhead is distributed among a smaller population. The financial data presented later will bear this out.

Table 2: Statistics of Schools and School Districts by County in the I-95 Corridor Region

County	Number of School Districts	Total Number of Schools	Number of Students	Avg. Number Students per District	Avg. Number Students per School	Number of Teachers (FTE)	Students per Teacher
Allendale	1	4	1,577	1,577	394	92	17.2
Bamberg	2	8	2,409	1,205	301	172	14.0
Beaufort	1	28	19,353	19,353	691	1,366	14.2
Clarendon	3	13	5,373	1,791	413	332	16.2
Colleton	1	12	6,276	6,276	523	386	16.2
Darlington	1	23	11,039	11,039	480	739	14.9
Dillon	3	13	6,078	2,026	468	354	17.2
Dorchester	2	25	24,101	12,051	964	1,503	16.0
Florence	5	40	23,111	4,622	578	1,513	15.3
Hampton	2	10	3,921	1,961	392	265	14.8
Jasper	1	5	3,368	3,368	674	209	16.2
Lee	1	9	2,526	2,526	281	183	13.8
Marion	3	11	5,583	1,861	508	334	16.7
Marlboro	1	9	4,597	4,597	511	314	14.6
Orangeburg	3	28	14,340	4,780	512	997	14.4
Sumter	2	27	17,566	8,783	651	1,019	17.2
Williamsburg	1	15	5,409	5,409	361	308	17.6
I-95 Region	33	280	156,627	4,746	559	10,084	15.5
South Carolina	85	1172	714,290	8,403	609	47,038	15.2
SC, Excluding I-95 Corridor	52	892	557,663	10,724	625	36,954	15.1

Source: National Center for Education Statistics (NCES), Common Core of Data (CCD), 2009

⁴ National Center for Education Statistics, Common Core of Data, 2010

The 33 school districts in the I-95 Corridor Region range in student populations from 760 students in Marion District 7 to over 21,000 students in Dorchester 2. The average I-95 Corridor Region district served 4,746 students in 2009 compared to 8,403 statewide. The lowest student-teacher ratio in the region is 13.1 (also Marion 7) and the highest ratio is 18.1 in Florence District 3. Allendale 1 has the highest percentage of financially distressed children, with 49% living at or below the poverty level in 2000, and Dorchester 2 has the lowest portion of financially distressed students with 10%. Nonetheless, considering the size of each district, Dorchester 2 had approximately three times as many children living in poverty. Ironically, the richest county in the region also has the largest number of children living in poverty, as Beaufort County serves over 19,000 students with approximately 3,100 living below the poverty line.

Funding Sources for Public Education in South Carolina and the I-95 Corridor

School districts in South Carolina rely on funding streams from state, local and federal sources. Local funding accounted for 42.5% of public education dollars in South Carolina in FY2009, primarily from property taxes. State sources accounted for 47.4% in FY2009, primarily from general fund revenue (77.5% of state contribution) and restricted funds through the Education Improvement Act (19.5% of state contribution). These state sources are financed by the general retail sales tax and are distributed by a categorical appropriation or a per-pupil weighting formula. Finally, federal dollars accounted for 10.1% of state public education in FY2009. These federal allocations are generally on a program basis, intended to fund specific initiatives such as the Perkins Vocational Technical Education Act or the Individuals with Disabilities Education Act.⁵ The 1977 Education Finance Act established a minimum program cost for all K-12 students in South Carolina and was intended to fund 70% of that cost with state dollars in the average school district. The Education Improvement Act of 1984 increased the state sales tax from 4 to 5% to further fund state education. The 1998 Education Accountability Act intended to measure and improve teacher quality and educational outcomes by establishing the Education Oversight Committee and creating standardized reporting. Property tax relief, enacted in 1994 and 2006, further modified funding of public education in the state by shifting more of the tax burden from local-supported property taxes to the statewide sales tax, increasing finally to 6%.

Table 3: Statistics of School Districts in the I-95 Corridor Region

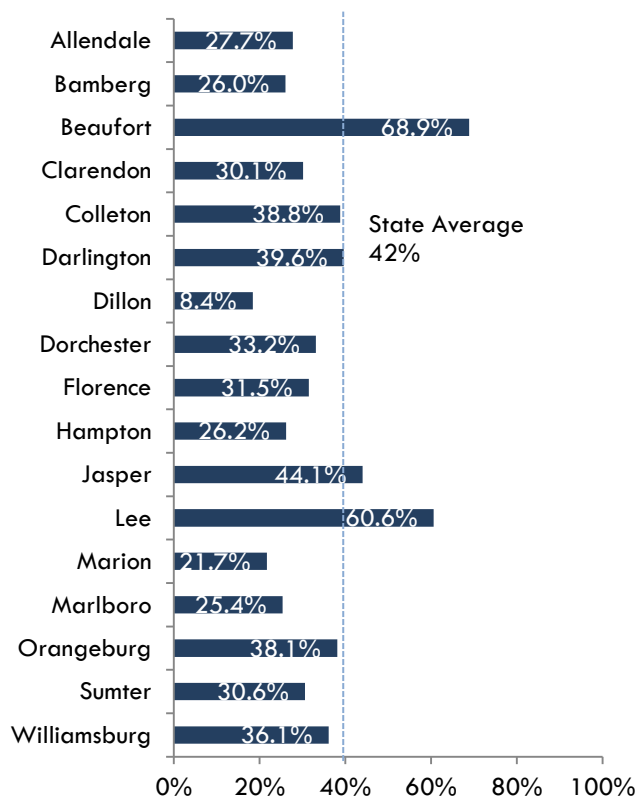
School District	Number of Students	Student-Teacher Ratio	Percent of Children ,5 - 17 years old, in Poverty	Estimated Number of Students Living in Poverty
Allendale 1	1,577	17.2	49%	767
Bamberg 1	1,502	13.8	34%	503
Bamberg 2	907	14.4	36%	326
Beaufort 1	19,353	14.2	16%	3,147
Clarendon 1	934	15.1	33%	306
Clarendon 2	3,163	17.1	27%	855
Clarendon 3	1,276	14.9	20%	257
Colleton 1	6,276	16.2	29%	1,806
Darlington 1	11,039	14.9	28%	3,079
Dillon 1	867	16.4	27%	230
Dillon 2	3,534	17.8	33%	1,163
Dillon 3	1,677	16.3	29%	489
Dorchester 2	21,812	16.2	10%	2,165
Dorchester 4	2,289	14.6	23%	532
Florence 1	15,677	14.6	20%	3,077
Florence 2	1,269	15.8	21%	269
Florence 3	3,721	18.1	30%	1,132
Florence 4	911	15.4	30%	270
Florence 5	1,533	15.8	20%	304
Hampton 1	2,783	14.9	21%	588
Hampton 2	1,138	14.6	38%	430
Jasper 1	3,368	16.2	26%	882
Lee 1	2,526	13.8	26%	659
Marion 1	2,873	18.1	30%	875
Marion 2	1,950	16.7	35%	675
Marion 7	760	13.1	N/A	N/A
Marlboro 1	4,597	14.6	28%	1,305
Orangeburg 3	3,176	13.8	32%	1,008
Orangeburg 4	4,105	15.6	22%	886
Orangeburg 5	7,059	14.0	25%	1,749
Sumter 2	8,902	17.3	22%	1,980
Sumter 17	8,664	17.2	20%	1,709
Williamsburg 1	5,409	17.6	36%	1,951
I-95 Region	156,627	15.5	27%	35,374
South Carolina	714,290	15.2	21%	150,001

Source: National Center for Education Statistics, Common Core of Data, 2009. Poverty percentages from US Census, 2000

⁵ SC Department of Education Finance, <http://ed.sc.gov/topics/schoolfinance/busfin>

Figure 2 below shows the portion of each county's school district funding obtained through local sources. As shown, only three of the I-95 Corridor Region counties rely on local funding for less than the state average proportion. Dillon County, with 18.4% of its school district funding coming from local sources, relies the least on its property tax base to support education. On the other end of the spectrum, Beaufort County is the most self-reliant on school funding with nearly 70% from local sources. Figure 3 on the following page provides the percent of school district funding from state sources, statewide by county. The I-95 Corridor Region contains 10 of the 19 South Carolina counties relying on state sources for more than 50% of total public school district funding.

Figure 2: Percent of School District Funding from Local Sources in the I-95 Corridor Region, FY2008



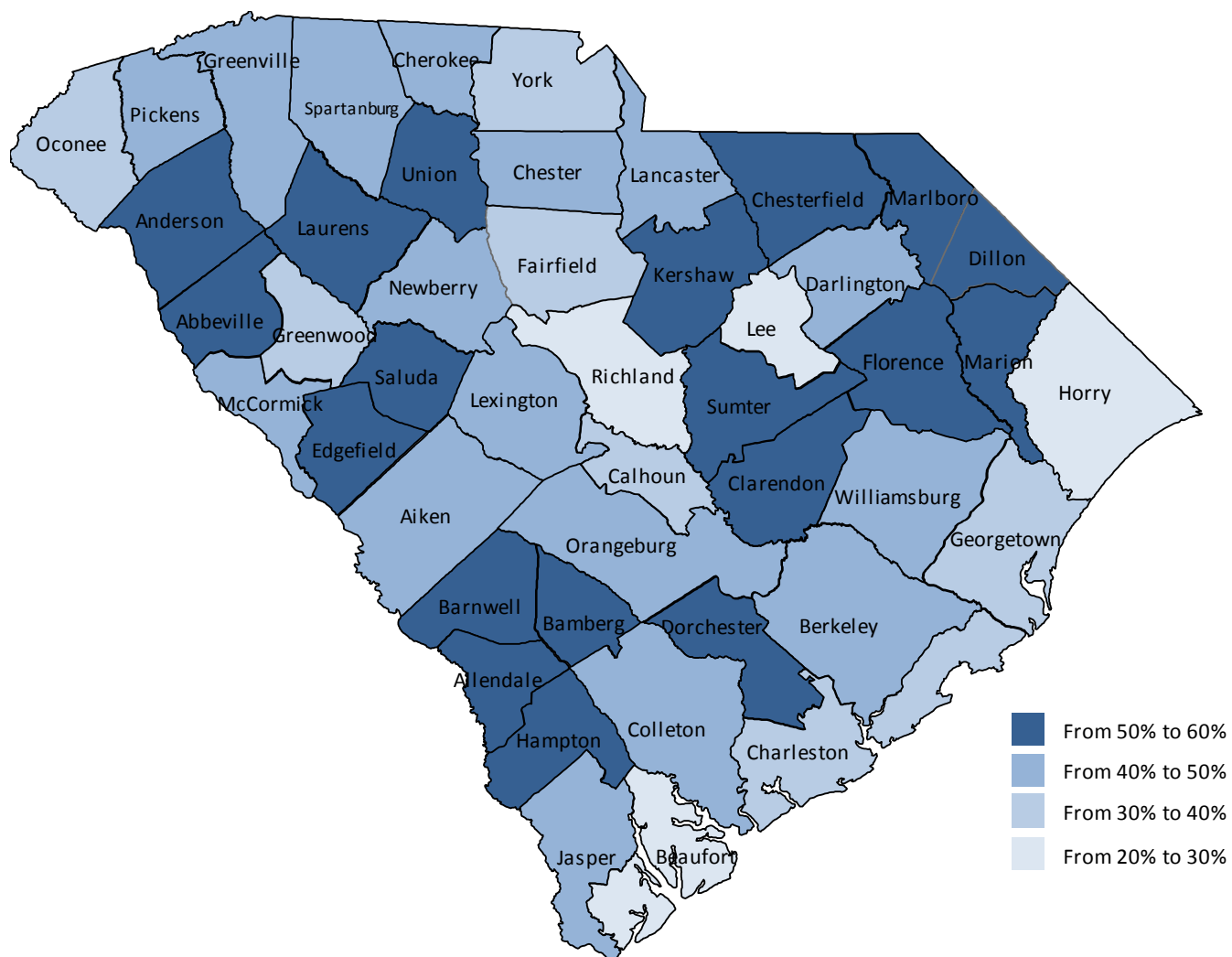
Source: SC Budget and Control Board, ORS, 2010

Table 4 provides the school district millage rates supporting education in the I-95 Corridor Region. While 14 of the 17 counties in the region rely on the state for school funding at a rate higher than the state average, two-thirds of the school districts in the region have millage rates less than the state average of 22 mills. The millage rate to support Dillon County, which counts the most on state funding, is 28% less than the state average rate.

Table 4: School District Property Tax Millage Rates in the I-95 Corridor Region

District	District Millage Rate	Rank in SC (of 85 Districts)
Hampton 2	32.9	3
Bamberg 1	31.1	5
Bamberg 2	29.8	6
Allendale	28.8	9
Dorchester 4	27.6	12
Florence 5	27.3	14
Orangeburg 3	26.0	17
Clarendon 3	26.0	18
Orangeburg 5	24.9	20
Hampton 1	22.3	28
Marion 7	22.0	32
Florence 2	21.9	34
Orangeburg 4	21.4	37
Darlington	20.6	44
Florence 1	20.6	45
Marlboro	20.5	46
Dorchester 2	20.5	47
Sumter 2	20.5	49
Lee	19.9	52
Marion 1	19.2	57
Florence 4	19.1	58
Sumter 17	18.8	59
Florence 3	18.6	60
Marion 2	18.2	62
Williamsburg	16.7	68
Dillon 1	15.9	70
Dillon 2	15.9	70
Dillon 3	15.9	70
Clarendon 1	15.2	75
Colleton	15.1	76
Jasper	12.9	81
Clarendon 2	11.9	84
Beaufort	11.7	85
I-95 Region Average	20.9	
South Carolina Average	22.0	

Source: SC Association of Counties, 2009



Source: SC Budget and Control Board, ORS, 2010

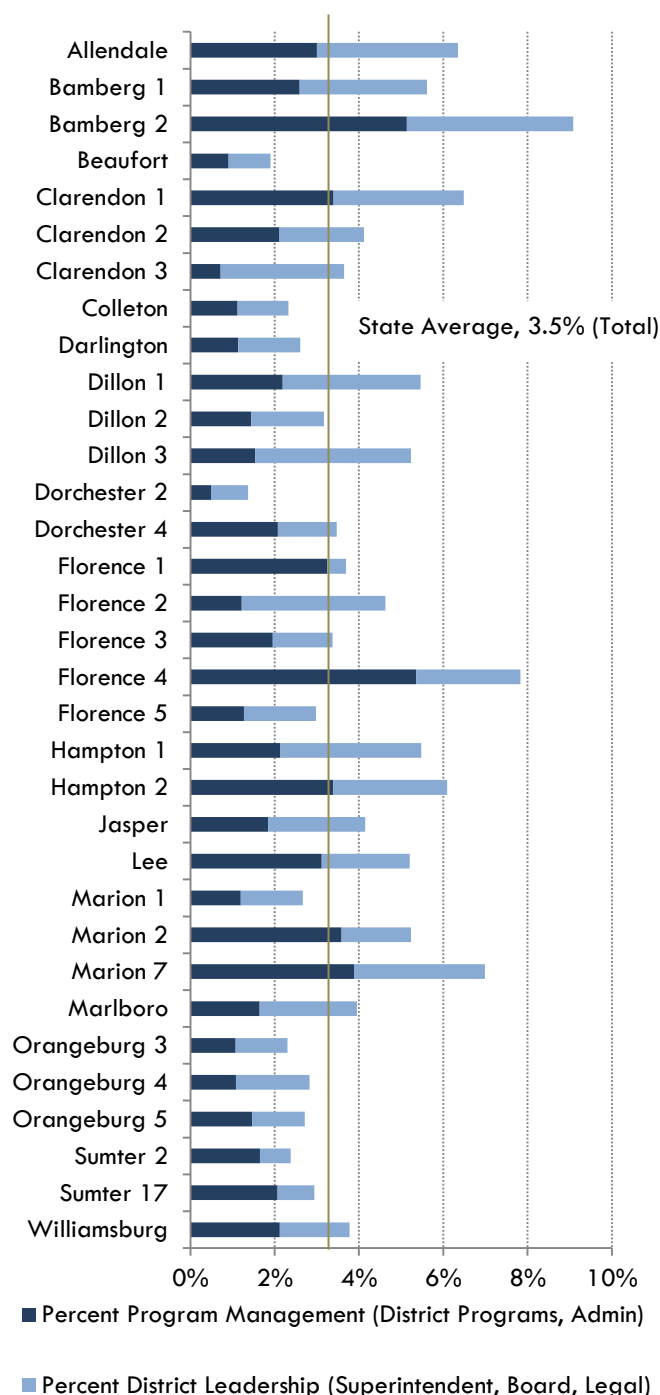
Public Education Expenditures in South Carolina and the I-95 Corridor

South Carolina spends 43 cents of every dollar allotted to public education operating costs on activities other than instruction. Among all US states, this is the fourth highest overhead ratio, behind Michigan, Arizona and Indiana. These administrative costs in South Carolina are categorized as support services, food services, and enterprise operations expenditures by the National Center on Education Statistics.⁶ South Carolina also ranks first among all states in the country for the percentage of its workforce employed as secondary education administrators.⁷

While South Carolina leads the nation in several measures of overhead and administrative cost, the I-95 Corridor Region has an even higher administrative overhead than the rest of the state. In the 2008-2009 school year, the average statewide expenditure per pupil was \$9,510. In the I-95 Corridor Region, the average per pupil expenditure was \$9,854. Both statewide and in the Corridor Region, \$4,940 per pupil of this expenditure applied to teaching expenses. The entire \$344 per pupil cost differential between the I-95 Corridor Region and the statewide average was due solely to non-teaching expenditures. Figure 5, on the following page, provides the per-pupil operations expenditures (excluding capital outlays and debt service) for each county in South Carolina. Seven of the seventeen I-95 Corridor counties are in the upper quartile of per-pupil expenditures.

Nearly 1.8% of total statewide K-12 education dollars are spent on school district management. In the I-95 Corridor Region, because of its smaller, more numerous districts, this ratio increases to 2.1%. Likewise, district-level program management accounts for 1.72% statewide and 2.16% in the I-95 Corridor. The total district overhead is 3.5% statewide and 4.24% in the I-95 Corridor Region.⁸ Figure 4 provides the district office expenditures for the 33 school districts in the I-95 Corridor Region. Nineteen of the districts in the region spend more than the state average on district administration. Three districts in the region spend more than twice the state average on district administrative expenses, Bamberg 2, Florence 4 and Marion 7. Each of these districts is in a multi-district county and serves fewer than 1,000 students.

Figure 4: Percent of Total School District Expenditures Used for District Leadership and Administration in the I-95 Corridor Region (FY2008)



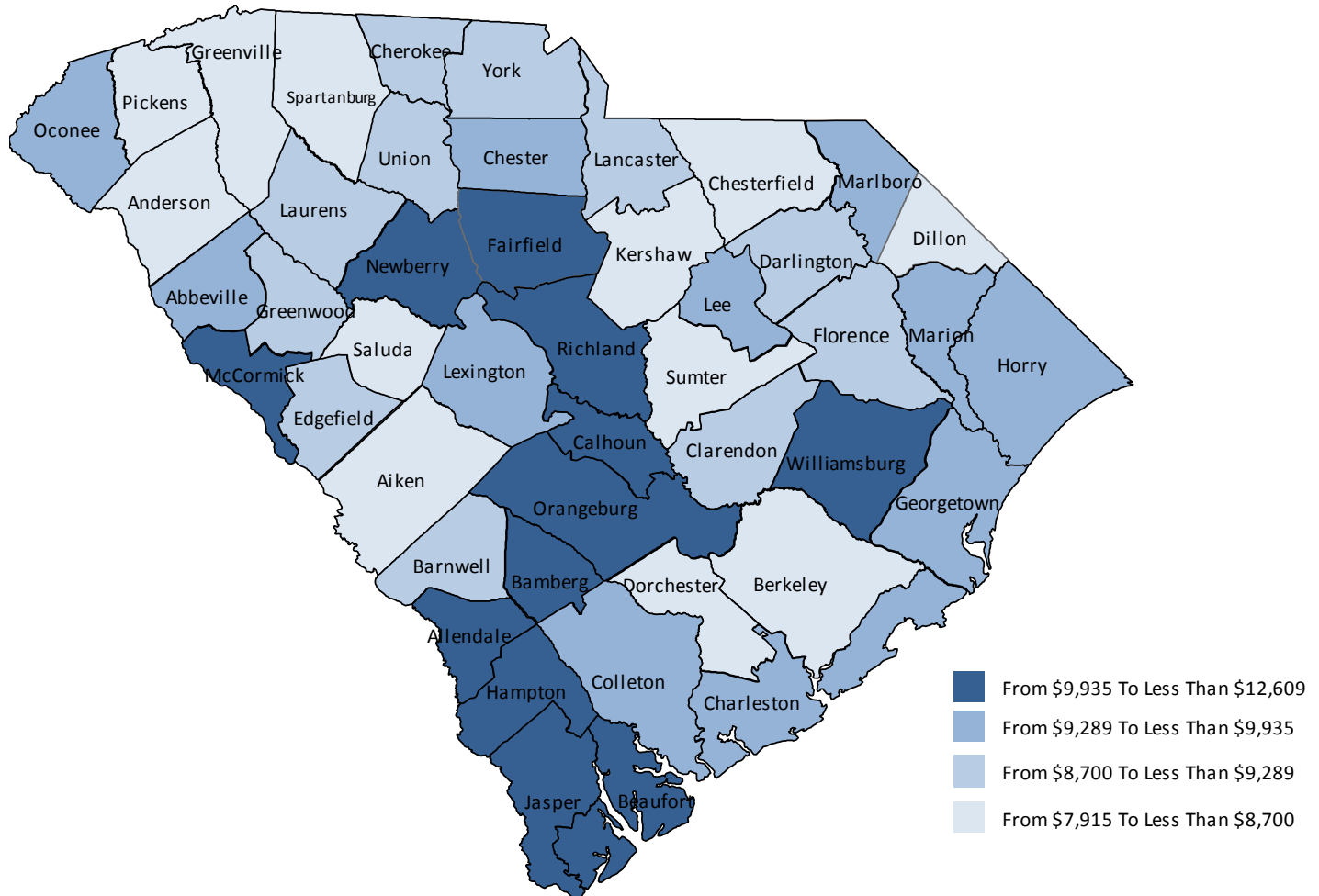
Source: SC Department of Education, In\$ite Data, FY2008

⁶ National Center for Education Statistics, Common Core of Data FY2007-2008

⁷ Bureau of Labor Statistics, Occupational Employment Survey, 2009

⁸ SC Department of Education, In\$ite Data, FY2008-2009

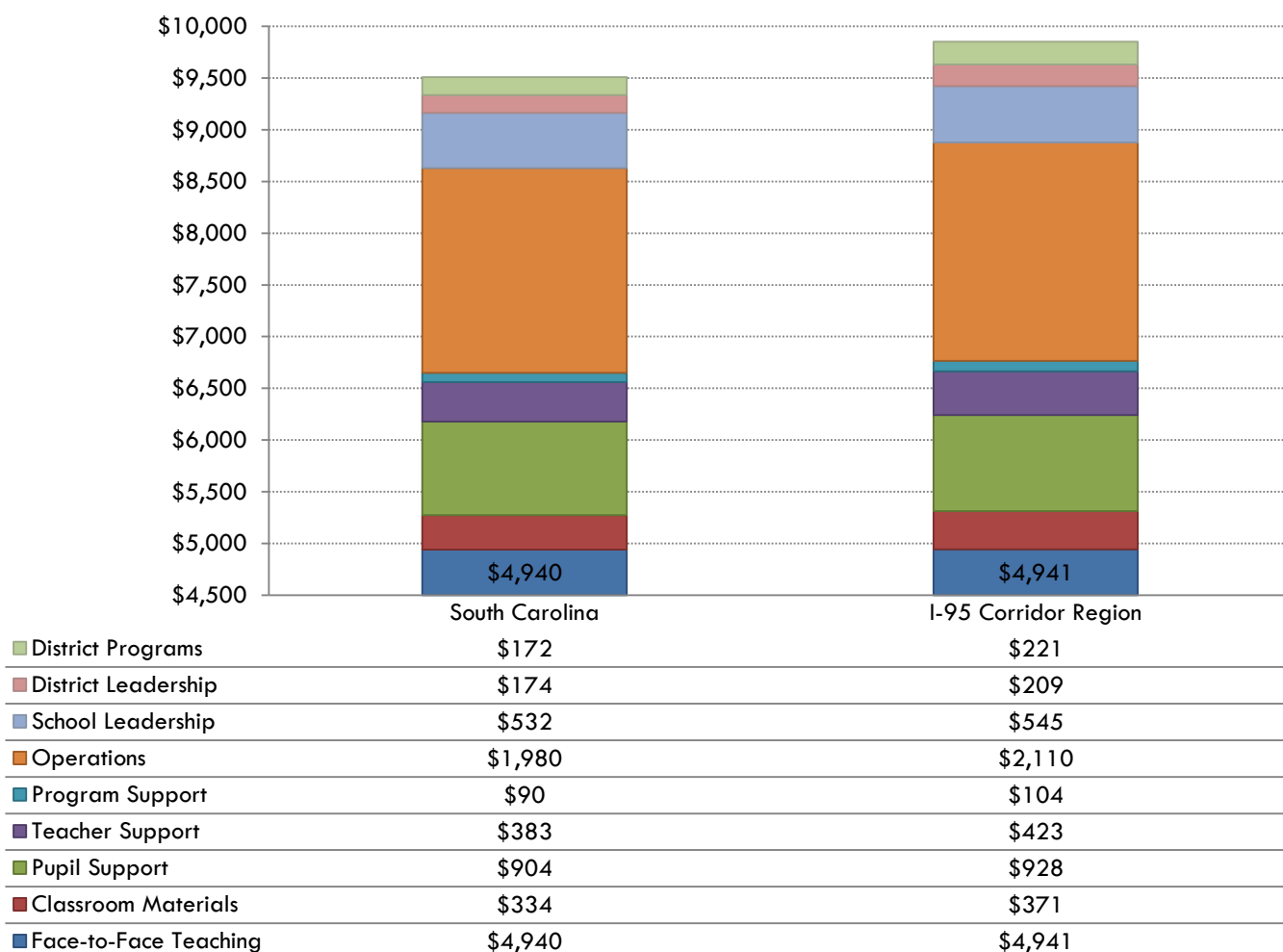
Figure 5: Per Pupil Public Education Expenditures by County, FY2007-2008
(Operating Expenses excludes capital outlays and debt service)



Abbeville	\$9,416	Dillon	\$8,246	Marion	\$9,611
Aiken	\$8,040	Dorchester	\$8,146	Marlboro	\$9,780
Allendale	\$12,608	Edgefield	\$8,700	McCormick	\$12,313
Anderson	\$8,382	Fairfield	\$12,564	Newberry	\$10,069
Bamberg	\$10,183	Florence	\$9,274	Oconee	\$9,562
Barnwell	\$9,180	Georgetown	\$9,900	Orangeburg	\$10,812
Beaufort	\$9,935	Greenville	\$8,114	Pickens	\$7,915
Berkeley	\$8,453	Greenwood	\$8,795	Richland	\$11,197
Calhoun	\$12,404	Hampton	\$10,436	Saluda	\$8,675
Charleston	\$9,915	Horry	\$9,653	Spartanburg	\$8,628
Cherokee	\$8,884	Jasper	\$10,716	Sumter	\$8,479
Chester	\$9,535	Kershaw	\$8,504	Union	\$8,760
Chesterfield	\$8,483	Lancaster	\$8,949	Williamsburg	\$10,140
Clarendon	\$9,101	Laurens	\$8,965	York	\$8,868
Colleton	\$9,289	Lee	\$9,920		
Darlington	\$9,134	Lexington	\$9,391		

Source: SC Department of Education, In\$ite Data, FY2008

Figure 6: Per Pupil Expenditures by Category in South Carolina and the I-95 Corridor Region (FY2008)



Source: SC Department of Education, In\$ite Data, FY2008

As shown in Figure 6 above, the I-95 Corridor Region spends on average 28% more per pupil on district programs, 20% more on district leadership, 6.6% more on school operations, 10% more on teacher support and essentially the same amounts as the statewide average on face-to-face teaching and student support. For illustrative purposes, the scale in Figure 6 begins at \$4,500 per pupil.

“Face-to-Face Teaching” includes instructional teachers, substitutes and instructional paraprofessionals. “Pupil Support” includes guidance and counseling, library and media, extracurricular and health services. “Teacher Support” is curriculum development and staff training. “Program Support” is program development, therapists and social workers. “Operations” include transportation, food service, facilities upkeep, and business services. “School Leadership” includes principals and school office personnel. “District Leadership” is the school board, superintendents and legal staff. “District

Program Management” includes deputies, administrators, researchers and program evaluators.

The average school district in South Carolina spends \$129 per pupil per year on pupil-use technology and software. In the I-95 Corridor Region, the average technology expense per student is \$143. Clarendon District 1, Florence 3 and Hampton District 2 each spent more than \$300 per pupil on student-use technology in FY2008.⁹ With some netbook personal computers selling retail for under \$200, these expenditures on an annual basis per pupil seem immoderate.

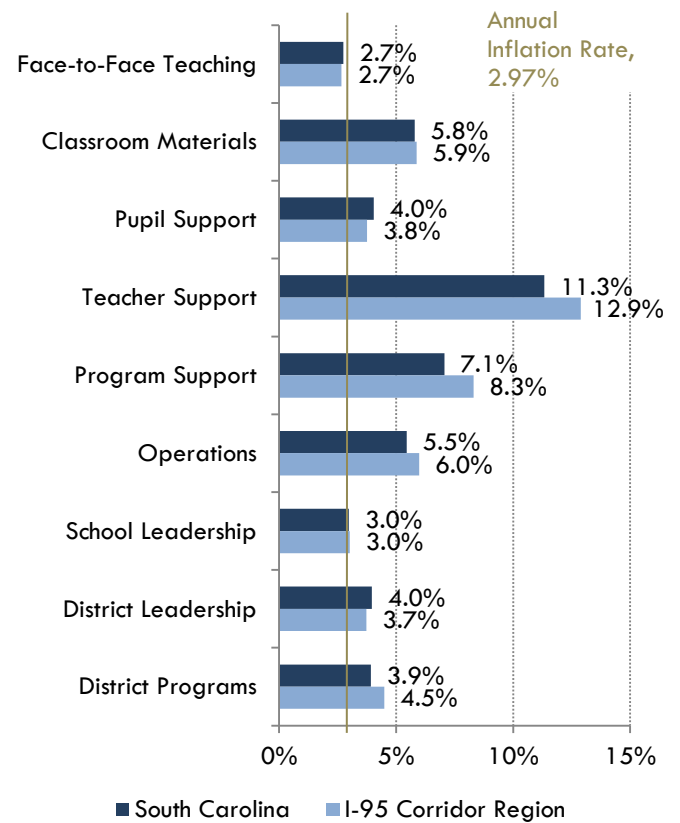
⁹ Source: SC Department of Education, In\$ite Data, FY2008

Total state spending on public education has increased from \$7,281 per pupil in FY2002 to \$9,162 per pupil in FY2008, resulting in an annual growth rate of 3.9% per year. By comparison, the Consumer Price Index over that period indicates an annual inflation rate for the US economy of 2.97%. Accounting for inflation and student population growth, the increase in state public education operations expenses amounts to \$60.6 million per year in constant dollars.

While per pupil state expenditures on education have increased dramatically, expenses on face-to-face teaching have actually decreased, in constant dollar terms, from 2002 to 2008. Statewide, face-to-face teaching expenses have increased at annual rate of 2.75% and 2.67% in the I-95 Corridor Region. This growth rate is less than the annual CPI inflation rate of 2.97% over that period. However, as shown in Figure 7, every other category of expenditures has grown faster than inflation, especially for teacher support and program support services and particularly in the I-95 Corridor Region. Put another way, non-teaching expense increases have accounted for all of the \$60 million additional operating costs between 2002 and 2008, accounting for student population growth and inflation.

The I-95 Corridor Region relies on a larger proportion of state education funding than the rest of South Carolina, and this region allocates a relatively higher portion of funds for administrative and other non-teaching costs. The sizeable increase of funding spent on such costs suggests an inefficient burden on total state education revenue, funds that could be more effectively spent directly on face-to-face teaching.

Figure 7: Growth Rate of Per Pupil Expenditures by Category in South Carolina and the I-95 Corridor Region (FY2002 to FY2008)



Source: SC Department of Education, In\$ite, FY2008, 2002

Measurable Outcomes of Public Education in South Carolina and the I-95 Corridor

An abundance of measures are available to assess the performance of public education in South Carolina: from standardized testing (PACT, PASS, HSAP, NAEP, SAT, ACT, AP) to drop-out rates, state school and school district report cards and the federal adequate yearly progress (AYP) measures. The SC Department of Education also reports on graduating seniors, their plans after graduation and college results in its College Freshman Report. In the context of measurable economic development impact, perhaps the most important outcomes are the educational attainment measures (i.e. graduation or drop-out rates) and the post-graduation paths of students (i.e. entry to college, workforce, military or other). To account for the overall quality of education and other intermediate outcomes (i.e. end-of-course test results, PASS testing, etc.) the district and school report card ratings, as devised by the Education Oversight Committee and reported by the SC Department of Education are examined.

The aggregate drop-out rate for South Carolina high school students has averaged around 3.8% between the 2004-2005 school year and 2007-2008.¹⁰ This ratio is the proportion of students who leave school (grades 9 through 12) during a twelve-month period, including those who leave over the summer. The data collection process allows for those who reenroll during the collection period and remain in school to be excluded from the drop-out count. Over the same period, the I-95 Corridor experienced an average drop-out rate of 3.7%, or 0.1% lower than the state average. Aggregating all district data within each county, the four lowest average drop-out rates over the four year period were in I-95 Corridor Region counties: Williamsburg, Beaufort, Jasper and Darlington. Williamsburg County had the lowest 4-year aggregate average drop-out rate in the state, at 1.9% while Colleton County had the highest rate over the period, at 9.2%. Table 5 provides the drop-out rate statistics for school districts in the I-95 Corridor Region.

Table 5: Drop-Out Rates of Ninth-Twelfth Graders in I-95 Corridor Region School Districts

District	Average Drop-Out Rate (2005 - 2008)	Rank in SC (of 85)
Allendale	3.1%	36
Bamberg 1	4.0%	48
Bamberg 2	5.5%	82
Beaufort	1.6%	9
Clarendon 1	1.9%	15
Clarendon 2	3.0%	35
Clarendon 3	1.6%	7
Colleton	9.2%	85
Darlington	1.9%	14
Dillon 1	1.8%	12
Dillon 2	5.3%	76
Dillon 3	1.6%	8
Dorchester 2	4.0%	46
Dorchester 4	1.8%	13
Florence 1	5.3%	74
Florence 2	0.8%	2
Florence 3	5.8%	83
Florence 4	4.7%	62
Florence 5	4.0%	46
Hampton 1	4.8%	64
Hampton 2	4.5%	58
Jasper	1.7%	10
Lee	4.4%	56
Marion 1	5.3%	77
Marion 2	4.8%	63
Marion 7	3.8%	45
Marlboro	4.1%	51
Orangeburg 3	5.4%	79
Orangeburg 4	2.6%	26
Orangeburg 5	5.2%	72
Sumter 2	4.4%	56
Sumter 17	2.5%	24
Williamsburg	1.3%	6
I-95 Region Average	3.7%	
South Carolina Average	3.8%	

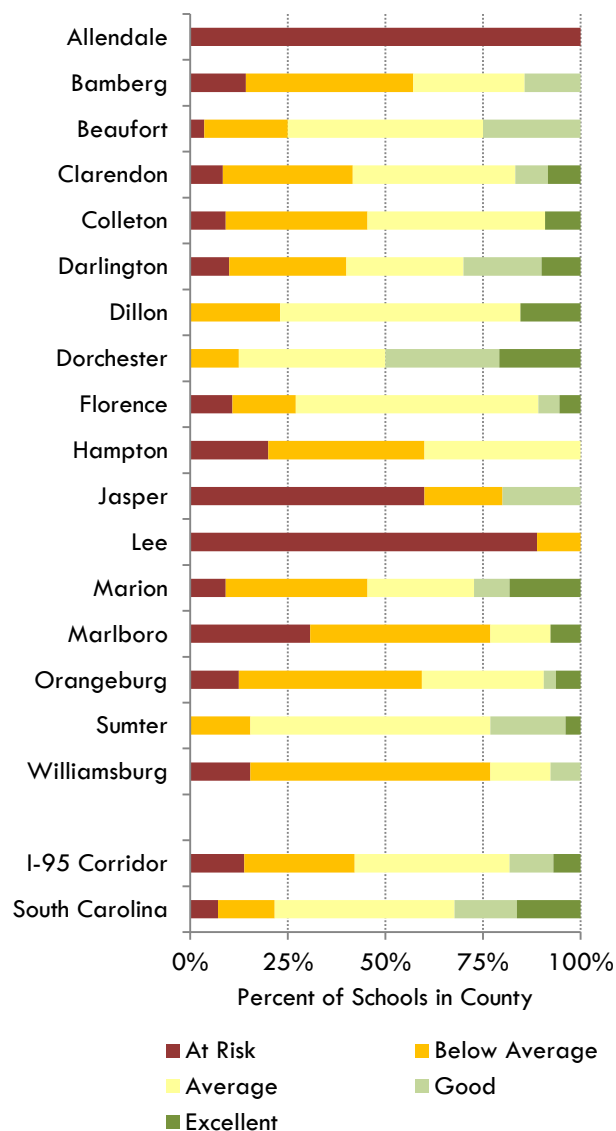
Source: South Carolina Department of Education, March 2010

¹⁰ South Carolina Department of Education, Report on Student Dropout Rates 2007-2008, March 2010

While the drop-out rate statistics show near equivalency between the I-95 Corridor Region and the state, school district report card results from the state Department of Education show a distinct difference between the state region. Every school district in the region, except for two, rated either “Below Average” or “At Risk” in the 2009 district report card ratings. The two remaining districts, Dorchester 2 and Dillon 1, rated “Average.” It should be noted that in the 2009 school year, only one district in the state rated “Excellent,” none were “Good” and only 24 were rated “Average.” Statewide, 60 of the 85 school districts rated “Below Average” or “At Risk.” Twenty-one school districts in South Carolina had a rating of “At Risk” and 15 of these are in the I-95 Corridor Region. The school district ratings are based on PASS (Palmetto Assessment of State Standards) test scores and end-of-course assessments for grades 3 – 8, first attempt passage rate of the HSAP (High School Assessment Program) tests, high school end-of-course test results and on-time graduation rates.

Figure 8 displays school report card statistics, aggregated by county. Every school in Allendale County was rated “At Risk” last year. Lee and Hampton Counties also had no schools that were rated “Above Average.” Though Dorchester, Dillon and Sumter Counties had a smaller proportion of schools rated below average than the state, in total, the I-95 Corridor Region has a significantly larger portion of its schools rated “Below Average” or worse (42%) than the state (22%). Nevertheless, while many of the state’s underachieving schools are in the I-95 Corridor Region and other rural parts of South Carolina, it should be noted that the majority of schools rated “At Risk” are in metropolitan areas of South Carolina (57%). Because of their larger size, these “at risk” metropolitan schools also educate a much larger share of students than the “at risk” rural schools.

Figure 8: Distribution of School Report Card Rankings by County for the I-95 Corridor Region and State, 2009



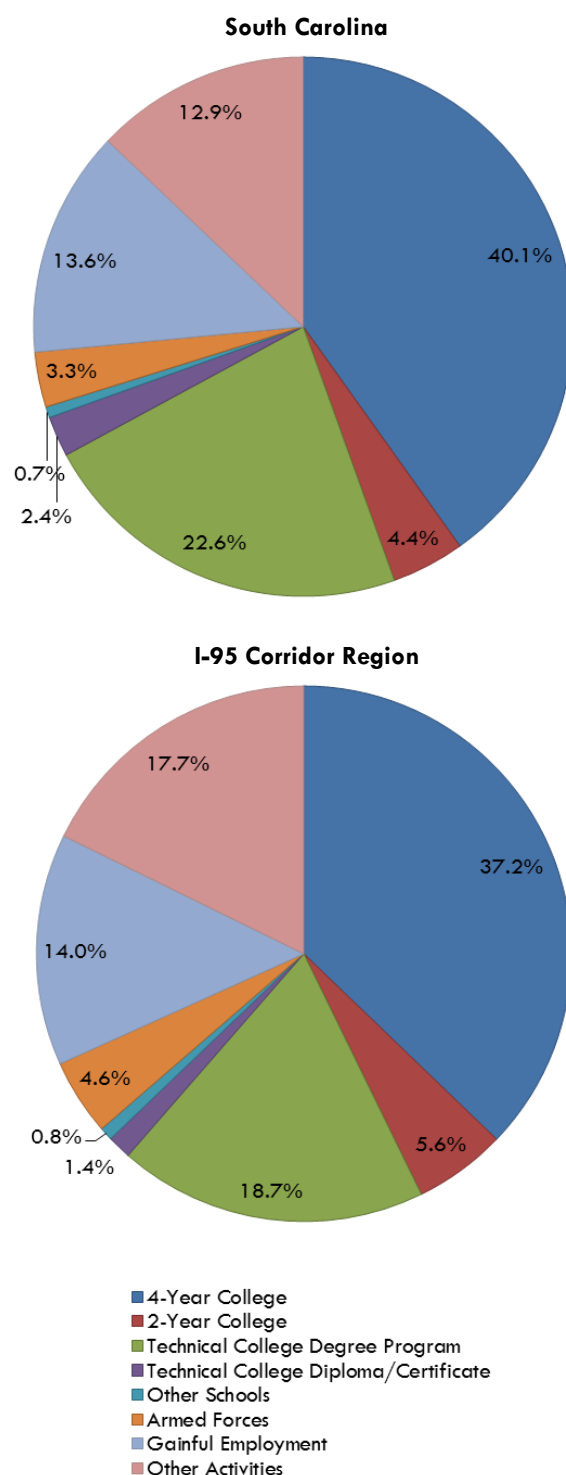
Source: South Carolina Department of Education, March 2010

Another measure of outcomes for the K-12 education system is the path students take upon graduation. The SC Department of Education's College Freshman Report provides the fraction of graduating seniors from each school attending college, entering the workforce or pursuing other activities after receiving their diplomas. Figure 9 provides the fraction of graduating students who choose these various paths. As shown, graduates of I-95 Corridor Region high schools pursue "other activities" or "gainful employment" upon graduation in higher percentages than the rest of the state, with a smaller percentage of graduates choosing higher education. The median annual wage for a high school graduate, with no further education, is \$626 per week compared to college graduate median wage of \$1,025 per week.¹¹

Statewide, 69.5% of high school graduates enter some form of higher education, while this percentage is only 62.9% for the I-95 Corridor Region. Interestingly, the largest gap in the advancement to higher education is in the advancement to technical colleges (25% statewide versus 20.1% in the I-95 Corridor Region). While as a whole, the Corridor Region sent a smaller proportion of its graduates to four year colleges in 2008, Bamberg County led the state by sending 51.3% of its high school graduates to four-year colleges. Marlboro, Allendale, Florence and Orangeburg Counties were also in the top ten for the proportion of graduates going on to four year college, all over 40% for the 2008 high school graduating class.

According to the College Freshman Report, enrolled college students from the I-95 Corridor counties perform worse than graduates from outside the region. Statewide, the graduating class of 2008 passed 90.7% of all college freshman courses taken. High school graduates educated in I-95 Corridor Region passed 88.5% of their freshman level courses. While Allendale County ranked among the top ten for sending its graduates to four-year colleges in 2008, those same graduates ranked at the bottom statewide for class passage rates, successfully completing 70% of freshman level courses. Eight of the ten counties with the lowest freshman course passage rates for the 2008 graduating class are in the I-95 Corridor Region.¹²

Figure 9: High School Graduate Outcomes after Receiving High School Diploma (2007-08 HS Completers)



Source: South Carolina Department of Education, College Freshman Report 2010

¹¹ Bureau of Labor Statistics, Current Population Survey, May 2010.

¹² South Carolina Department of Education, College Freshman Report 2010 (Author's Calculations)

Conclusion

The I-95 Corridor Region of South Carolina, with roughly 21% of the state's population, is renowned as one of the poorest regions of the state and is frequently regarded as having a failing education infrastructure. This study shows there is a wide disparity among counties and school districts in the region, in terms of wealth, educational attainment, funding sources, per pupil expenditures and student performance. Broad generalizations across school districts and counties in the region could result in misleading conclusions or policy action that may not suit every community in the area. The following appendices provide in-depth analyses and data on the school funding and educational outcomes of each of the 33 school districts in the I-95 Corridor Region.

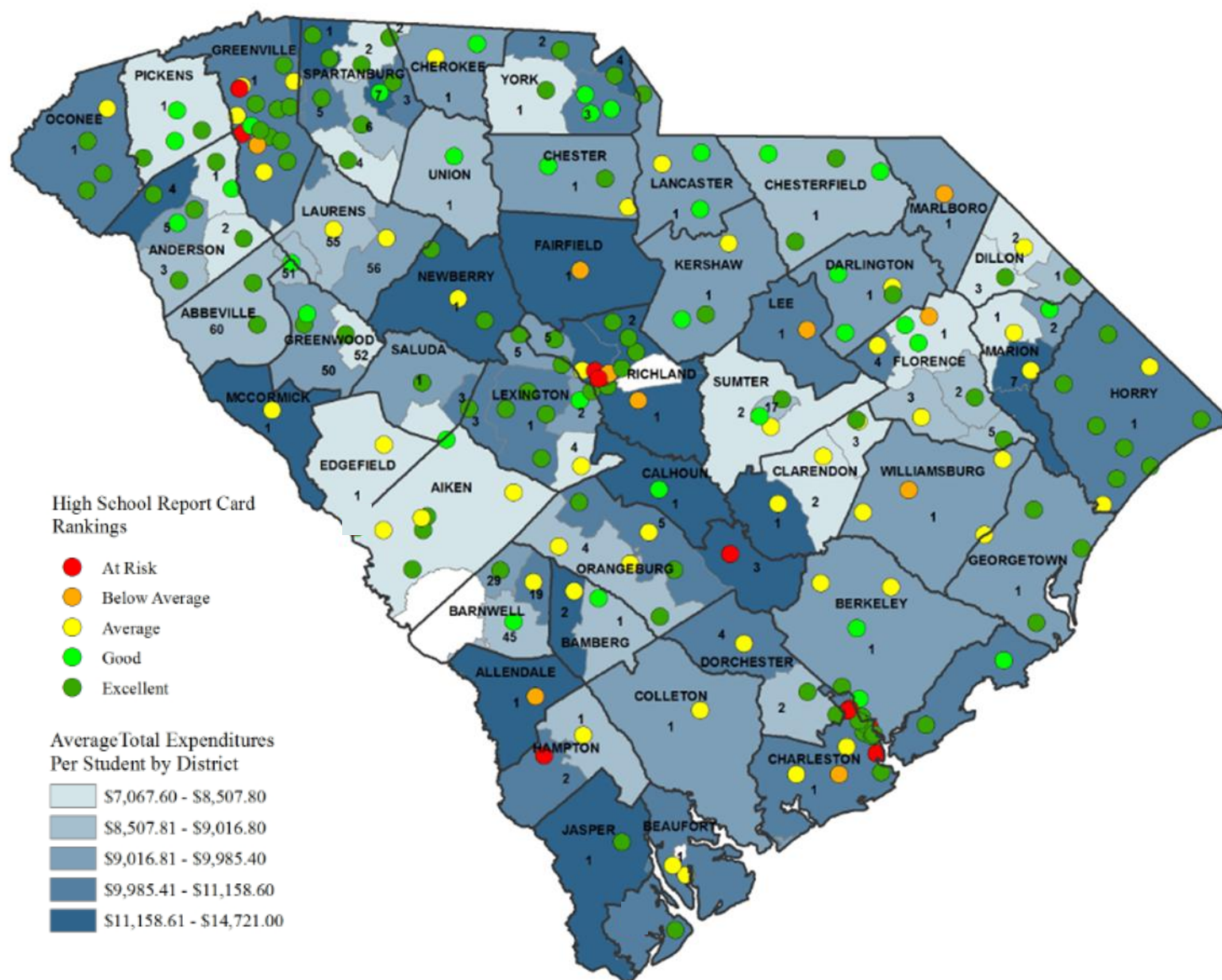
Despite the wide variation between counties and school districts in the area, several general observations on the region can be drawn that are statistically significant. First, the region as a whole is considerably poorer than the state. All but two of the sixteen counties in the region have median household incomes below the state average and a full 5% more children in this region live in poverty than the statewide proportion. Per capita income and the educational attainment of parents are significant factors for the educational outcome of children in a region, and both of these measures are below state averages in the I-95 Corridor.

The I-95 Corridor Region relies on state funding, to a much larger degree than the rest of the state, to finance public education. Ten of the counties in the region use state funds to support more than 50% of school expenditures. Despite the poverty in the region, and a generally lower cost of living, school districts in the I-95 Corridor Region spend, on average, more per pupil than the statewide average per pupil expenditure. This additional funding, largely financed through state sources, is spent on non-teaching, administrative activities. Per pupil expenditures on district leadership, school leadership, technology in the classroom, operations, pupil support, teacher support and classroom materials are all higher in the I-95 Corridor Region. The only line item not higher than the state average is actual face-to-face teaching expenses (i.e. teacher costs), which is equivalent at \$4,940 per year per student. A large contributor to this increased administrative burden is the small and fractured nature of school districts in the region. Five school districts in the region serve fewer than 1,000 students and thirteen serve fewer than 2,000 students. The average South Carolina school district serves 8,400 students. Considering how each school district requires administration and office staff, the inefficiencies of small fragmented school districts creates significant financial burdens for South Carolina.

Figure 10, on the following page, overlays five-year average school district per pupil total expenditures with five-year average high school report card ratings. The locations of the high schools, as indicated by the circular markers, are approximated for illustrative purposes. As depicted, there is little, if any correlation between school performance and per pupil expenditures. Many of the districts with per pupil expenditures in the bottom 20% statewide have high schools rated "Excellent" over the last four years: Dillon 1 and 3, Florence 1, Clarendon 3. Likewise, numerous school districts in the I-95 Corridor Region spend more per pupil than 80% of districts statewide and are home to high schools perennially rated "At Risk": Orangeburg 3, Hampton 2. The map also clearly shows that the largest concentration of consistently underperforming high schools (89%) is in the metropolitan areas of the state (Charleston, Columbia and Greenville) despite above average per pupil expenditures.

Figure 10: Average School District Total Expenditures per Pupil (2004-2008 Average) and Average SC High School Report Card Ratings by School (2005-2009)

89% of high schools with a five-year average report card rating of “At Risk” are in Richland, Greenville and Charleston Counties



Source: High School Report Card Ratings from SC Department of Education (5 year average rating is author's calculation). Total School District Expenditures per Pupil from the National Center on Education Statistics (NCES) Common Core of Data.

Appendices

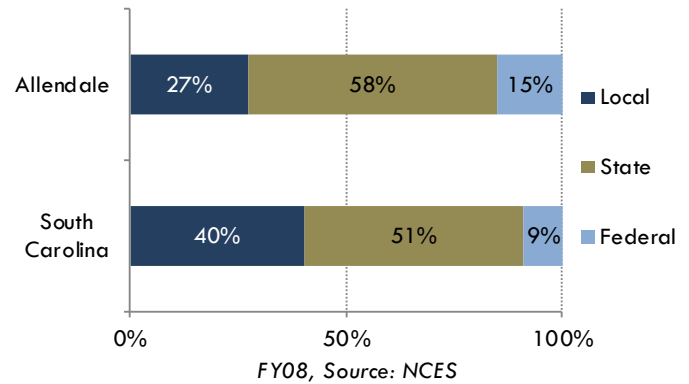
The following pages provide summary reports on the demographics, funding, expenditures, performance, and student outcomes of each of the 33 school districts in the I-95 Corridor Region.

Allendale School District

School District Profile

Number of Students in District	1,634	District Rating (2009)	
SC State Average Per District	8,403	At Risk	
FY08, Source: SC Dept. of Education			
		Number of District Schools	
Student / Teacher Ratio	17.2	with Report Card Ratings:	
District Administrators	7	At Risk	4
District Support Staff	3	Below Average	0
School Administrators	7	Average	0
Median Family Income	\$27,348	Good	0
Pct 5-17 Year Olds in Poverty	49%	Excellent	0
Estimated Number of			
District Students in Poverty	767	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

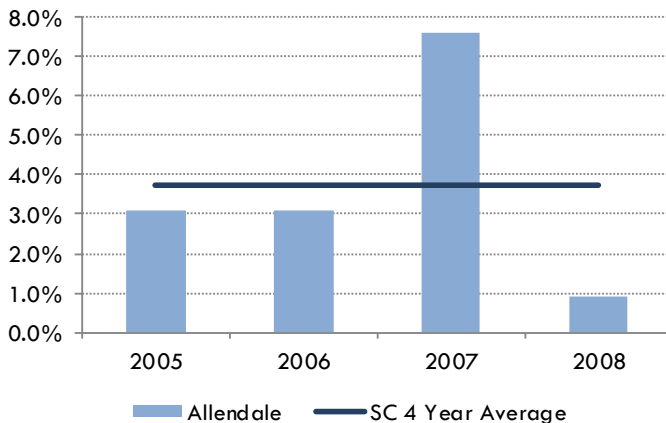


Operating Expenditures by Type per Pupil, 2008

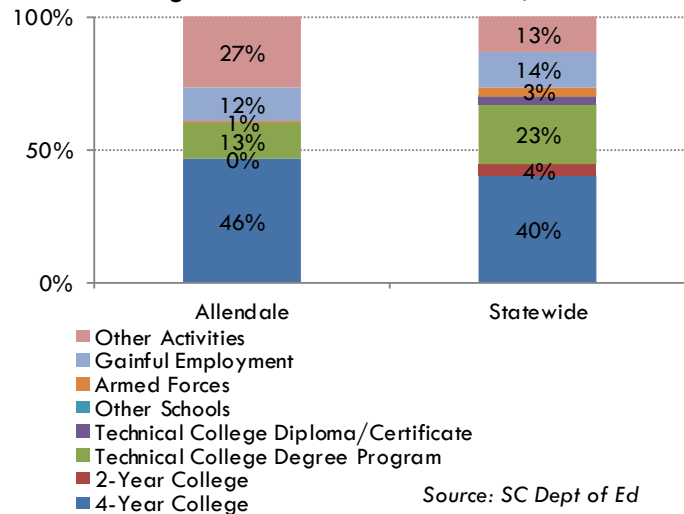
	Allendale	South Carolina	District / State
Face-to-Face Teaching	\$6,197	\$4,940	125%
Classroom Materials	\$346	\$334	103%
Pupil Support	\$952	\$904	105%
Teacher Support	\$878	\$383	229%
Program Support	\$67	\$90	74%
Operations	\$2,700	\$1,980	136%
School Leadership	\$667	\$532	125%
District Leadership	\$423	\$174	244%
District Programs	\$378	\$172	220%
Total Per Pupil Expenditures	\$12,608	\$9,509	133%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

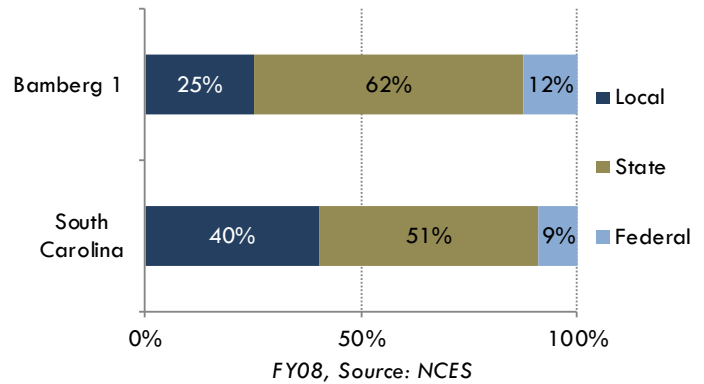


Bamberg 1 School District

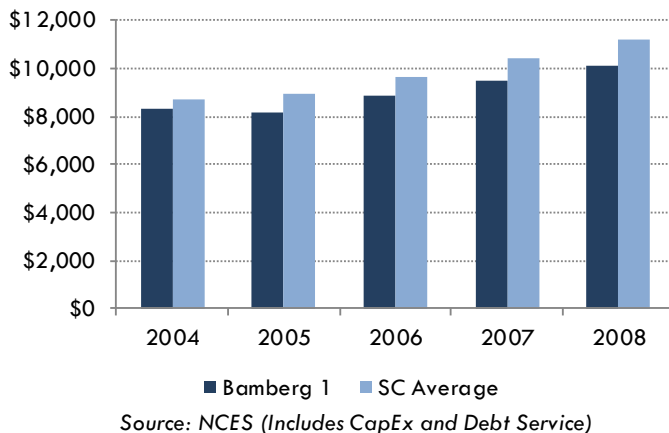
School District Profile

Number of Students in District	1,582	District Rating (2009)	
SC State Average Per District	8,403	Below Average	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	13.8	Number of District Schools with Report Card Ratings:	
District Administrators	4	At Risk	0
District Support Staff	2	Below Average	1
School Administrators	6	Average	1
Median Family Income	\$31,173	Good	1
Pct 5-17 Year Olds in Poverty	34%	Excellent	0
Estimated Number of District Students in Poverty	503	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

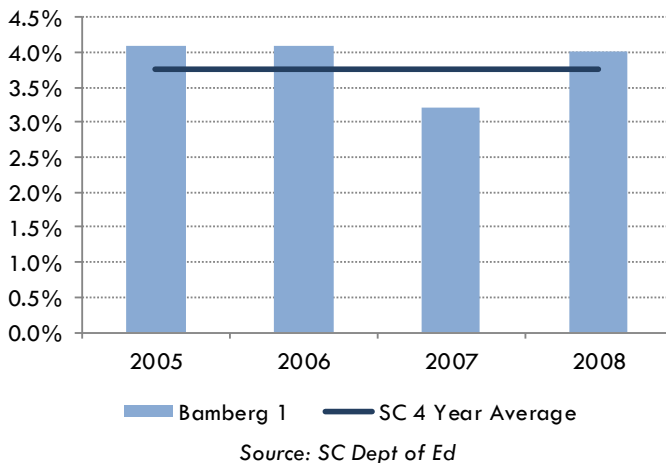


Operating Expenditures by Type per Pupil, 2008

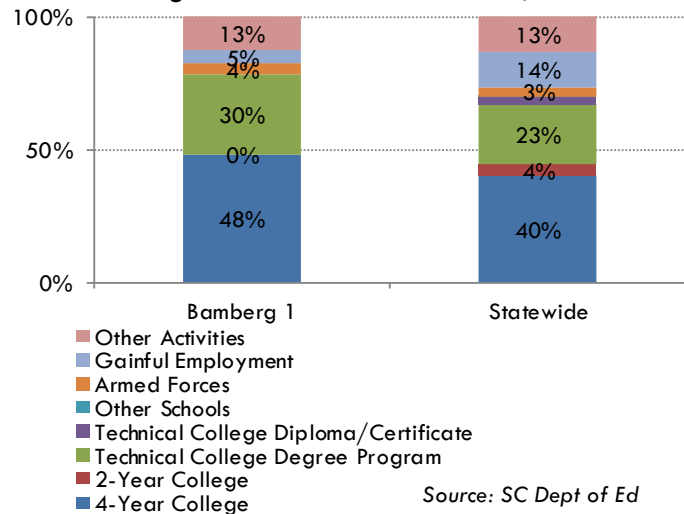
	Bamberg 1	South Carolina	District / State
Face-to-Face Teaching	\$5,306	\$4,940	107%
Classroom Materials	\$334	\$334	100%
Pupil Support	\$807	\$904	89%
Teacher Support	\$205	\$383	54%
Program Support	\$20	\$90	22%
Operations	\$1,901	\$1,980	96%
School Leadership	\$409	\$532	77%
District Leadership	\$288	\$174	166%
District Programs	\$247	\$172	144%
Total Per Pupil Expenditures	\$9,517	\$9,509	100%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

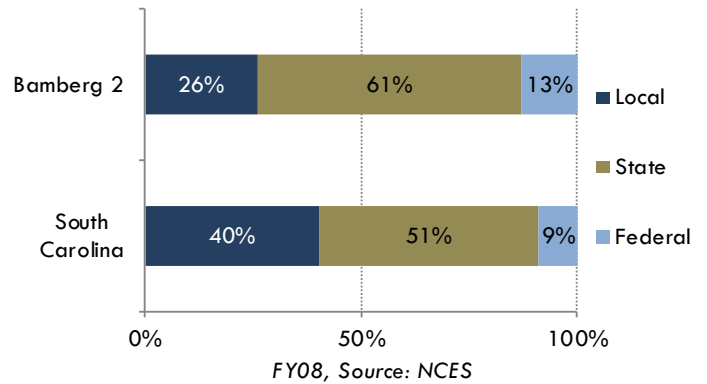


Bamberg 2 School District

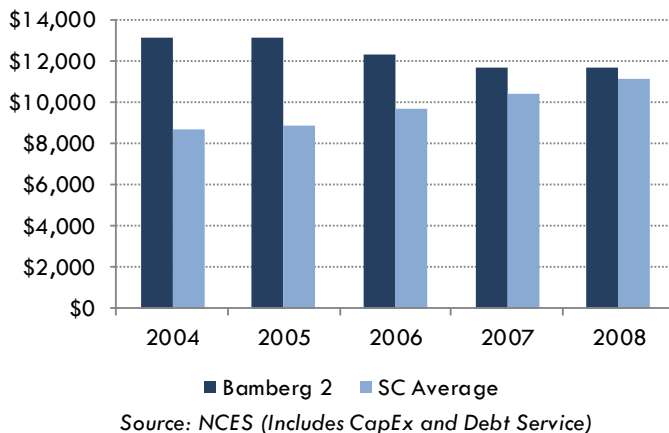
School District Profile

Number of Students in District	896	District Rating (2009)	
SC State Average Per District	8,403	At Risk	
FY08, Source: SC Dept. of Education			
		Number of District Schools	
Student / Teacher Ratio	14.4	with Report Card Ratings:	
District Administrators	2	At Risk	1
District Support Staff	1	Below Average	2
School Administrators	6	Average	0
Median Family Income	\$27,354	Good	0
Pct 5-17 Year Olds in Poverty	36%	Excellent	0
Estimated Number of			
District Students in Poverty	326	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

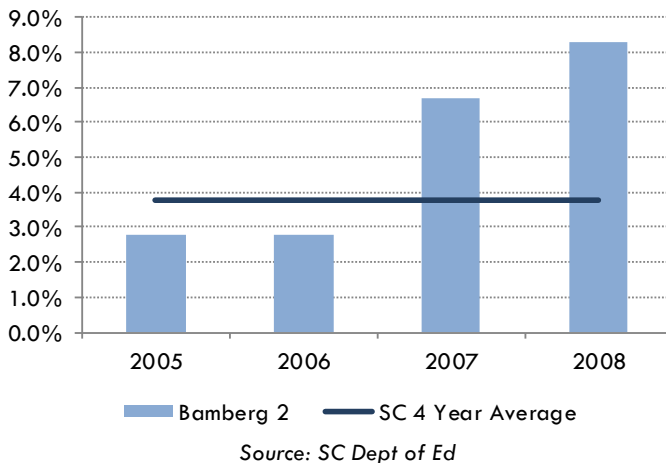


Operating Expenditures by Type per Pupil, 2008

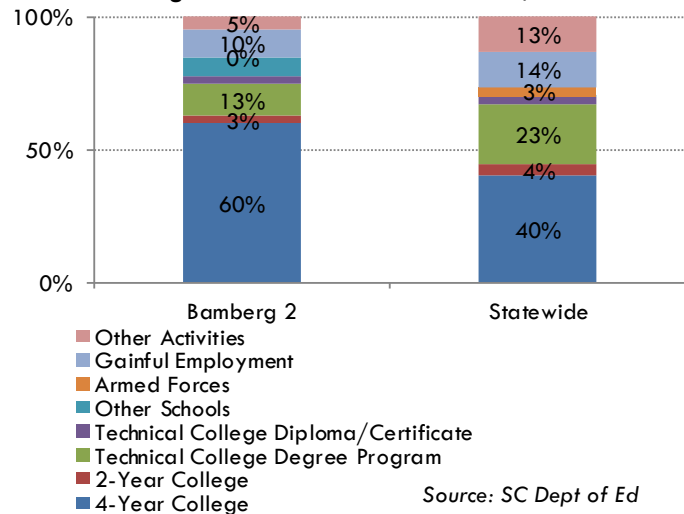
	Bamberg 2	South Carolina	District / State
Face-to-Face Teaching	\$5,098	\$4,940	103%
Classroom Materials	\$255	\$334	76%
Pupil Support	\$1,151	\$904	127%
Teacher Support	\$654	\$383	171%
Program Support	\$50	\$90	56%
Operations	\$2,491	\$1,980	126%
School Leadership	\$629	\$532	118%
District Leadership	\$449	\$174	259%
District Programs	\$583	\$172	339%
Total Per Pupil Expenditures	\$11,360	\$9,509	119%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

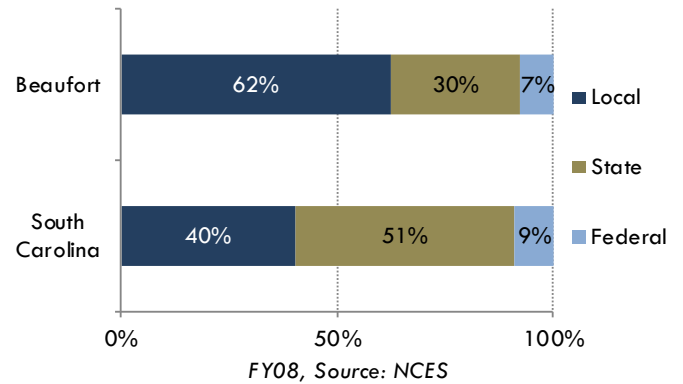


Beaufort School District

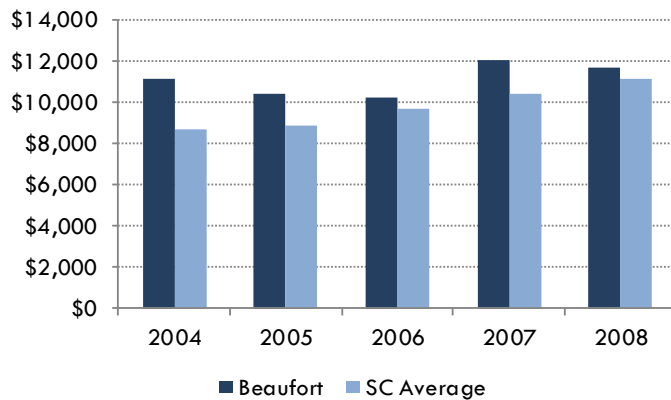
School District Profile

Number of Students in District	19,437	District Rating (2009)	
SC State Average Per District	8,403	Below Average	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	14.2	Number of District Schools with Report Card Ratings:	
District Administrators	14	At Risk	1
District Support Staff	22	Below Average	6
School Administrators	72	Average	14
Median Family Income	\$52,908	Good	6
Pct 5-17 Year Olds in Poverty	16%	Excellent	0
Estimated Number of			
District Students in Poverty	3,147	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

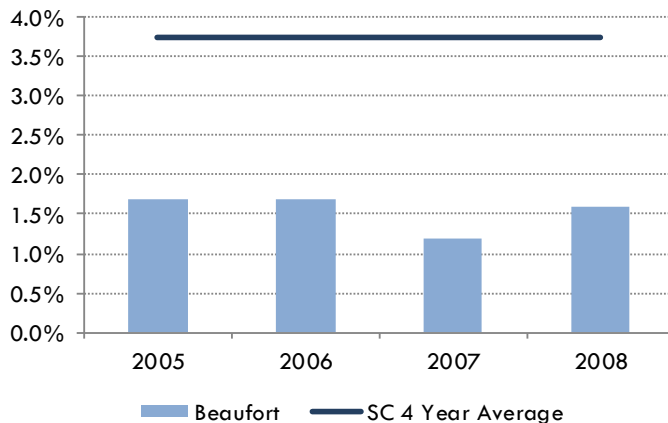


Operating Expenditures by Type per Pupil, 2008

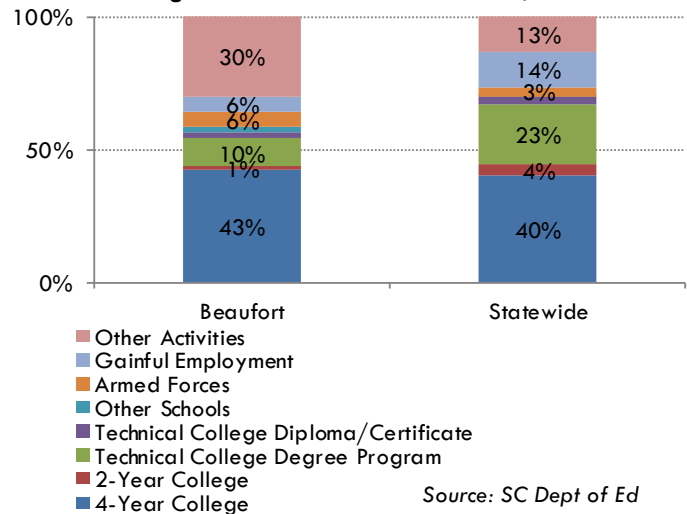
	Beaufort	South Carolina	District / State
Face-to-Face Teaching	\$5,675	\$4,940	115%
Classroom Materials	\$88	\$334	26%
Pupil Support	\$931	\$904	103%
Teacher Support	\$326	\$383	85%
Program Support	\$106	\$90	118%
Operations	\$2,010	\$1,980	102%
School Leadership	\$581	\$532	109%
District Leadership	\$99	\$174	57%
District Programs	\$90	\$172	52%
Total Per Pupil Expenditures	\$9,906	\$9,509	104%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

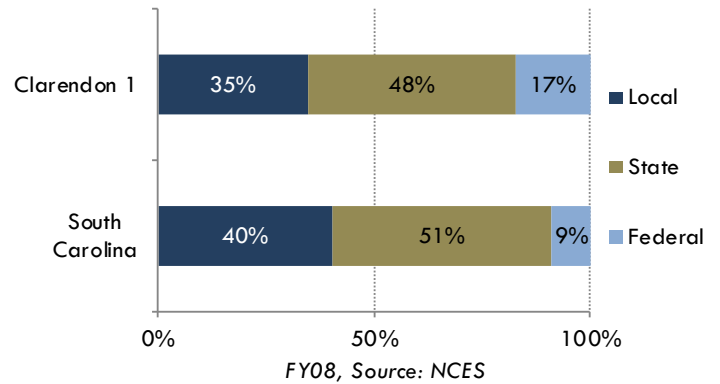


Clarendon 1 School District

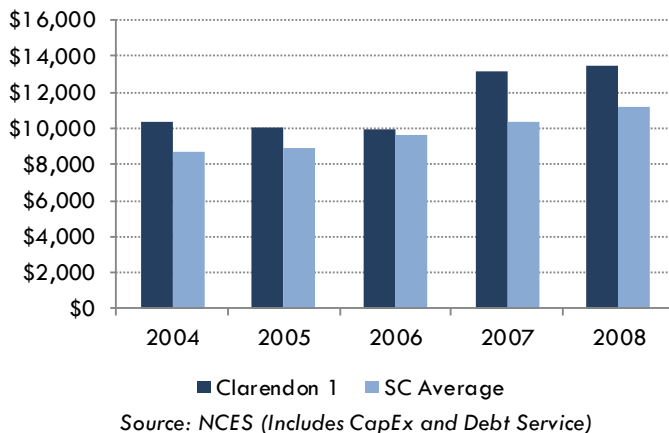
School District Profile

Number of Students in District	975	District Rating (2009)	
SC State Average Per District	8,403	Below Average	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	15.1	Number of District Schools with Report Card Ratings:	
District Administrators	2	At Risk	0
District Support Staff	0	Below Average	2
School Administrators	6	Average	0
Median Family Income	\$29,339	Good	1
Pct 5-17 Year Olds in Poverty	33%	Excellent	0
Estimated Number of District Students in Poverty	306	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

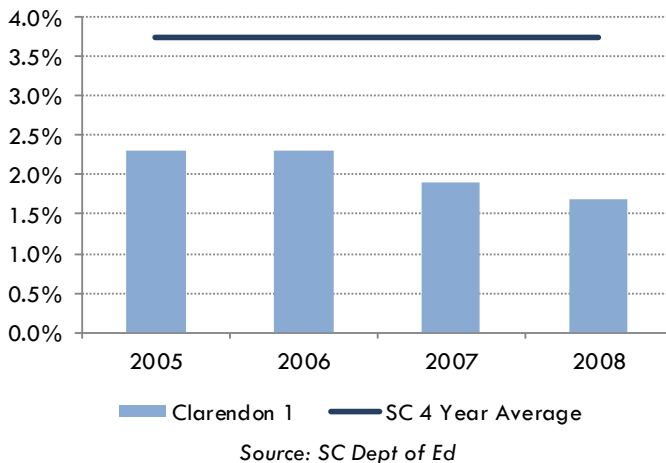


Operating Expenditures by Type per Pupil, 2008

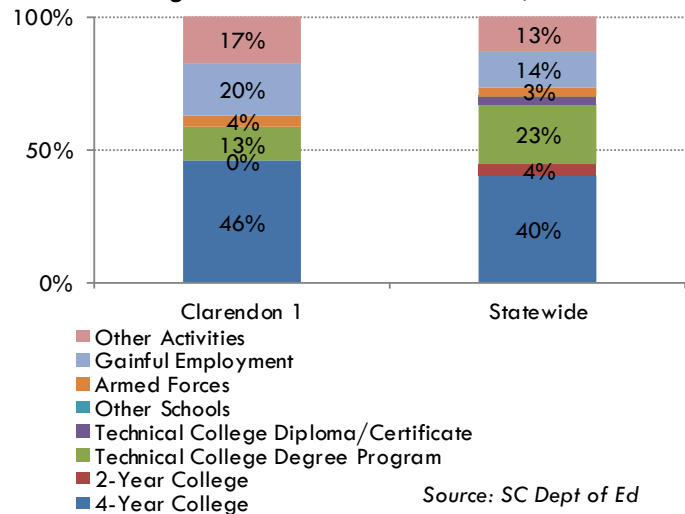
	Clarendon 1	South Carolina	District / State
Face-to-Face Teaching	\$5,379	\$4,940	109%
Classroom Materials	\$492	\$334	147%
Pupil Support	\$1,007	\$904	111%
Teacher Support	\$619	\$383	162%
Program Support	\$90	\$90	100%
Operations	\$2,541	\$1,980	128%
School Leadership	\$796	\$532	150%
District Leadership	\$362	\$174	208%
District Programs	\$396	\$172	230%
Total Per Pupil Expenditures	\$11,682	\$9,509	123%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

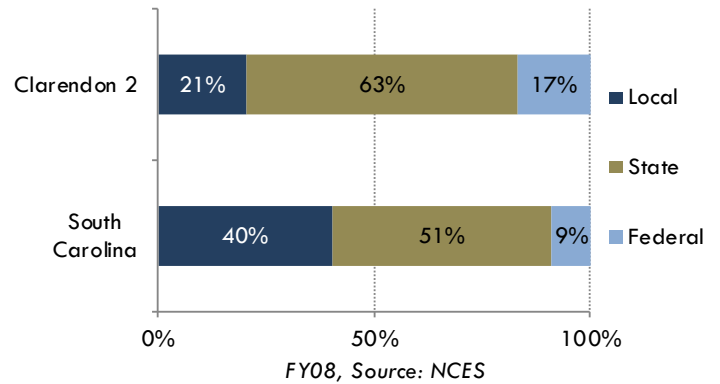


Clarendon 2 School District

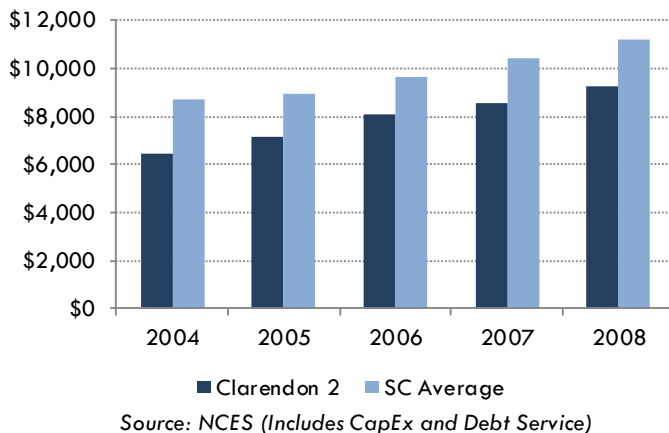
School District Profile

Number of Students in District	3,192	District Rating (2009)	
SC State Average Per District	8,403	Below Average	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	17.1	Number of District Schools with Report Card Ratings:	
District Administrators	5	At Risk	1
District Support Staff	12	Below Average	2
School Administrators	45	Average	1
Median Family Income	\$35,240	Good	0
Pct 5-17 Year Olds in Poverty	27%	Excellent	0
Estimated Number of District Students in Poverty	855	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

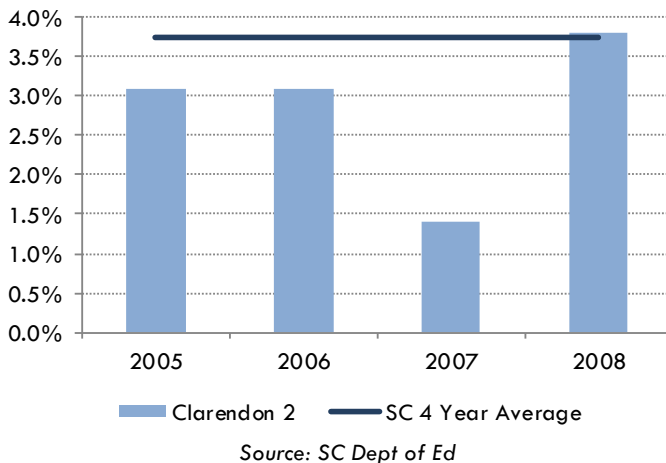


Operating Expenditures by Type per Pupil, 2008

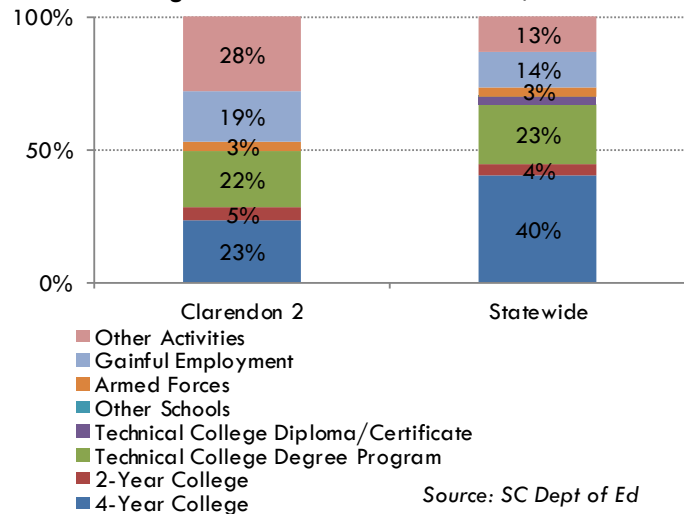
	Clarendon 2	South Carolina	District / State
Face-to-Face Teaching	\$4,615	\$4,940	93%
Classroom Materials	\$305	\$334	91%
Pupil Support	\$839	\$904	93%
Teacher Support	\$386	\$383	101%
Program Support	\$74	\$90	82%
Operations	\$1,737	\$1,980	88%
School Leadership	\$446	\$532	84%
District Leadership	\$176	\$174	101%
District Programs	\$185	\$172	108%
Total Per Pupil Expenditures	\$8,763	\$9,509	92%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

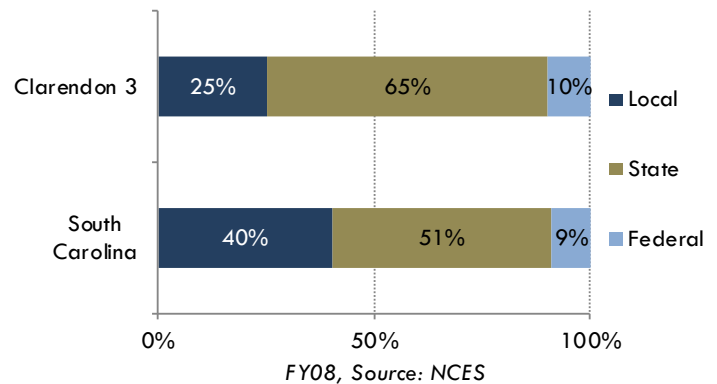


Clarendon 3 School District

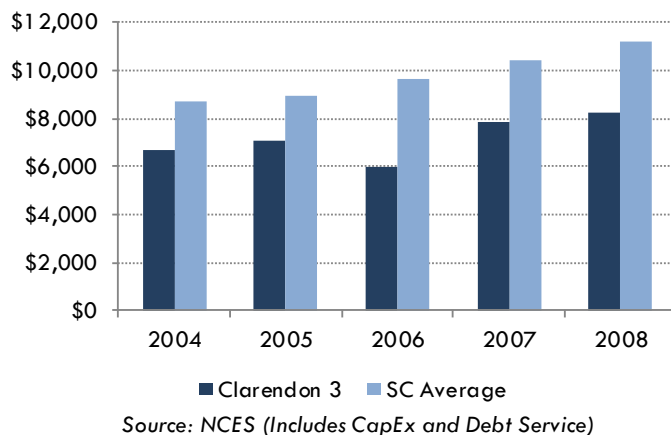
School District Profile

Number of Students in District	1,295	District Rating (2009)	
SC State Average Per District	8,403	Below Average	
FY08, Source: SC Dept. of Education			
		Number of District Schools	
Student / Teacher Ratio	14.9	with Report Card Ratings:	
District Administrators	3	At Risk	0
District Support Staff	2	Below Average	0
School Administrators	4	Average	3
Median Family Income	\$37,500	Good	0
Pct 5-17 Year Olds in Poverty	20%	Excellent	0
Estimated Number of			
District Students in Poverty	257	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

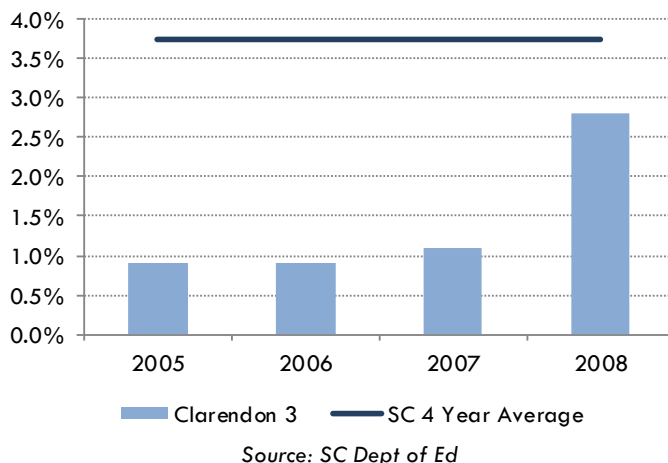


Operating Expenditures by Type per Pupil, 2008

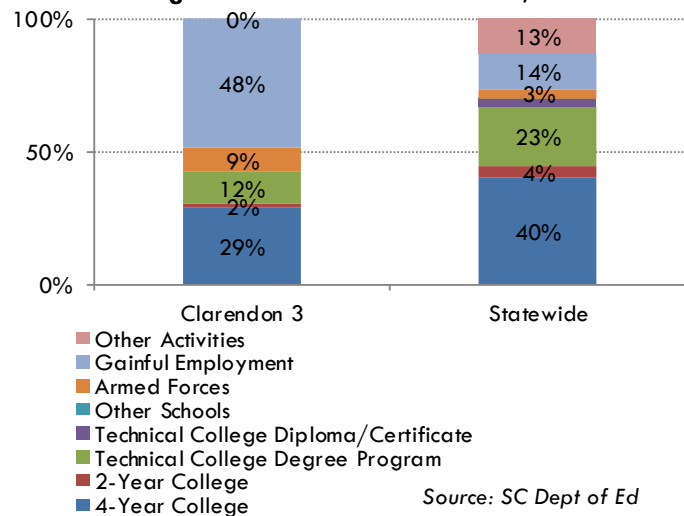
	Clarendon 3	South Carolina	District / State
Face-to-Face Teaching	\$4,549	\$4,940	92%
Classroom Materials	\$196	\$334	59%
Pupil Support	\$865	\$904	96%
Teacher Support	\$32	\$383	8%
Program Support	\$51	\$90	57%
Operations	\$1,617	\$1,980	82%
School Leadership	\$394	\$532	74%
District Leadership	\$234	\$174	135%
District Programs	\$57	\$172	33%
Total Per Pupil Expenditures	\$7,995	\$9,509	84%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

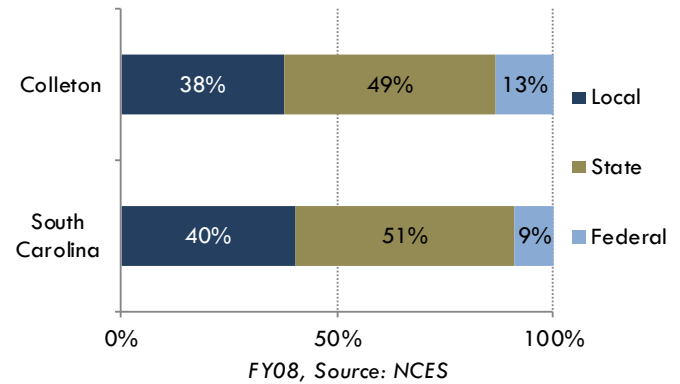


Colleton School District

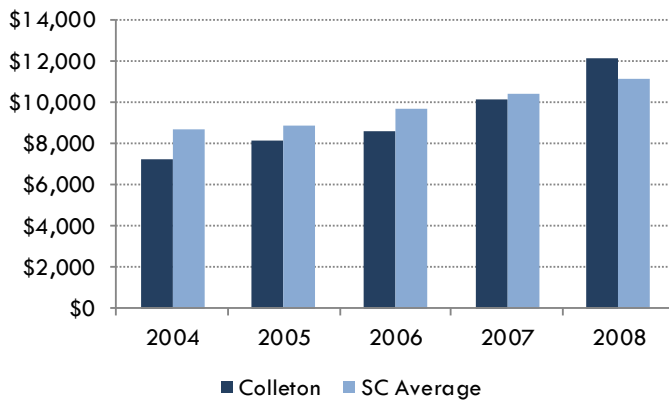
School District Profile

Number of Students in District	6,334	District Rating (2009)	
SC State Average Per District	8,403	At Risk	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	16.2	Number of District Schools with Report Card Ratings:	
District Administrators	5	At Risk	1
District Support Staff	3	Below Average	4
School Administrators	29	Average	5
Median Family Income	\$34,169	Good	0
Pct 5-17 Year Olds in Poverty	29%	Excellent	1
Estimated Number of District Students in Poverty	1,806	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

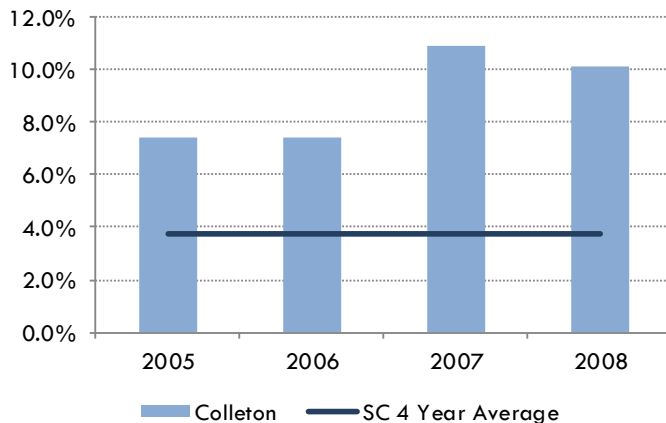


Operating Expenditures by Type per Pupil, 2008

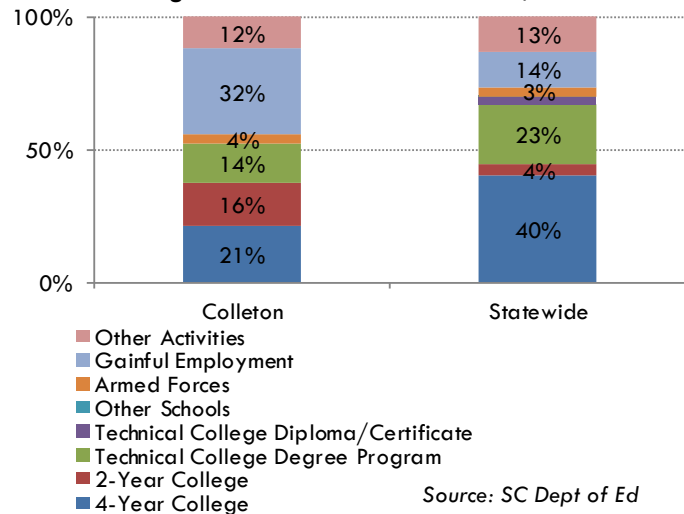
	Colleton	South Carolina	District / State
Face-to-Face Teaching	\$4,844	\$4,940	98%
Classroom Materials	\$345	\$334	103%
Pupil Support	\$729	\$904	81%
Teacher Support	\$372	\$383	97%
Program Support	\$120	\$90	133%
Operations	\$2,104	\$1,980	106%
School Leadership	\$559	\$532	105%
District Leadership	\$112	\$174	64%
District Programs	\$104	\$172	61%
Total Per Pupil Expenditures	\$9,289	\$9,509	98%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

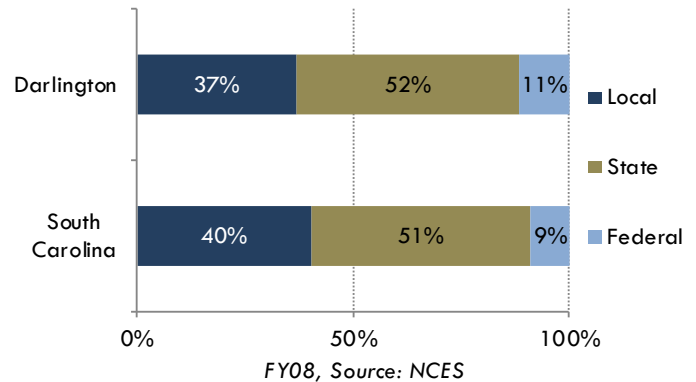


Darlington School District

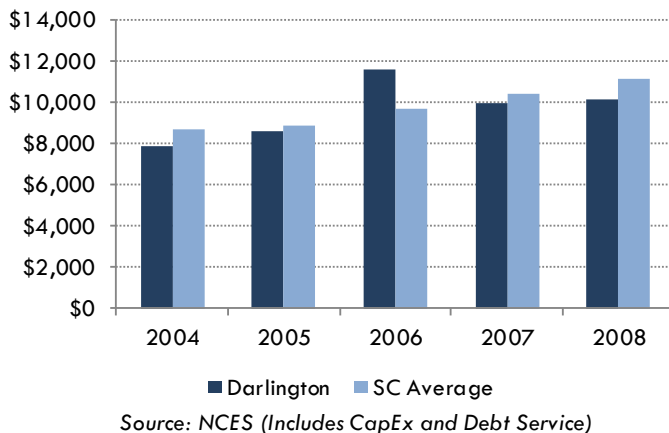
School District Profile

Number of Students in District	11,164	District Rating (2009)	
SC State Average Per District	8,403	Below Average	
FY08, Source: SC Dept. of Education			
		Number of District Schools	
Student / Teacher Ratio	14.9	with Report Card Ratings:	
District Administrators	11	At Risk	2
District Support Staff	21	Below Average	5
School Administrators	121	Average	6
Median Family Income	\$37,662	Good	4
Pct 5-17 Year Olds in Poverty	28%	Excellent	1
Estimated Number of			
District Students in Poverty	3,079	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

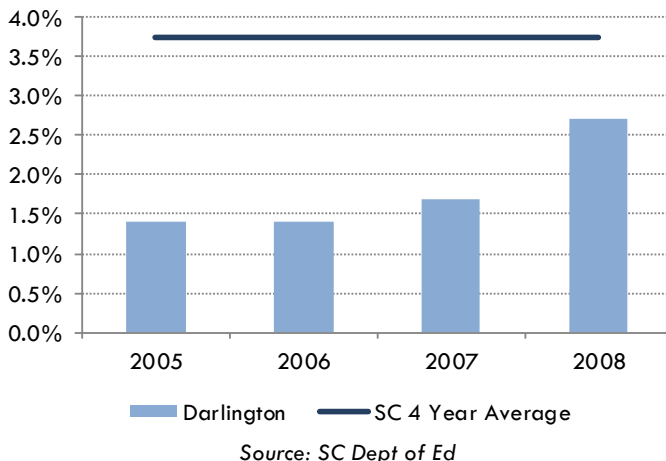


Operating Expenditures by Type per Pupil, 2008

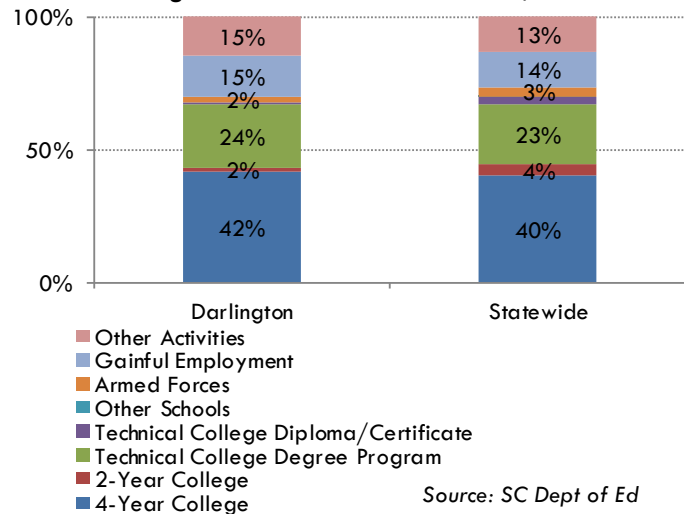
	Darlington	South Carolina	District / State
Face-to-Face Teaching	\$4,727	\$4,940	96%
Classroom Materials	\$423	\$334	127%
Pupil Support	\$770	\$904	85%
Teacher Support	\$430	\$383	112%
Program Support	\$105	\$90	117%
Operations	\$1,896	\$1,980	96%
School Leadership	\$545	\$532	102%
District Leadership	\$135	\$174	78%
District Programs	\$103	\$172	60%
Total Per Pupil Expenditures	\$9,134	\$9,509	96%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

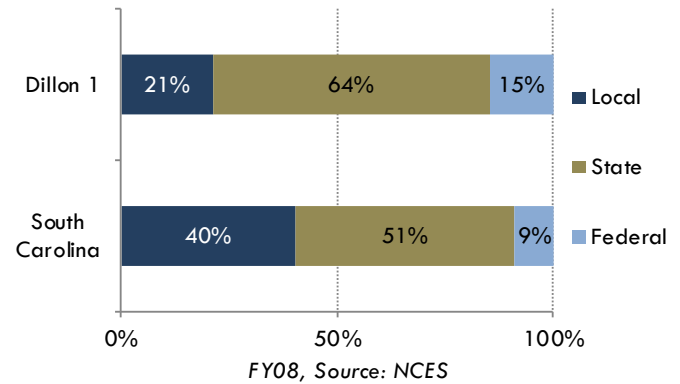


Dillon 1 School District

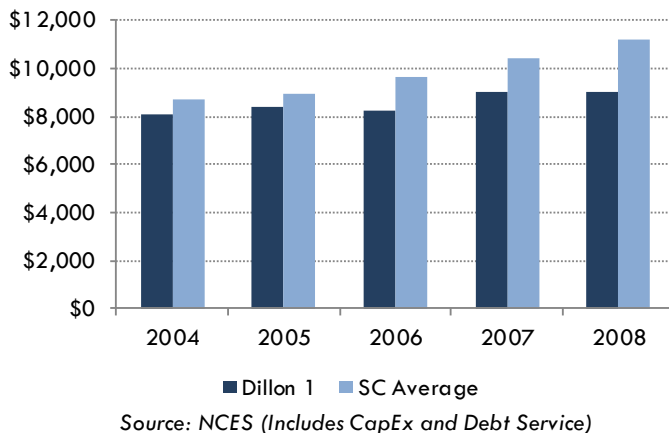
School District Profile

Number of Students in District	894	District Rating (2009)	
SC State Average Per District	8,403	Average	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	16.4	Number of District Schools with Report Card Ratings:	
District Administrators	3	At Risk	0
District Support Staff	1	Below Average	0
School Administrators	3	Average	2
Median Family Income	\$34,764	Good	0
Pct 5-17 Year Olds in Poverty	27%	Excellent	1
Estimated Number of District Students in Poverty	230	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

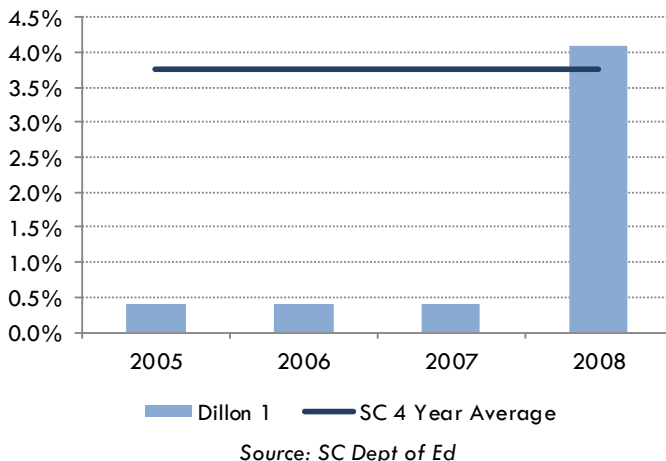


Operating Expenditures by Type per Pupil, 2008

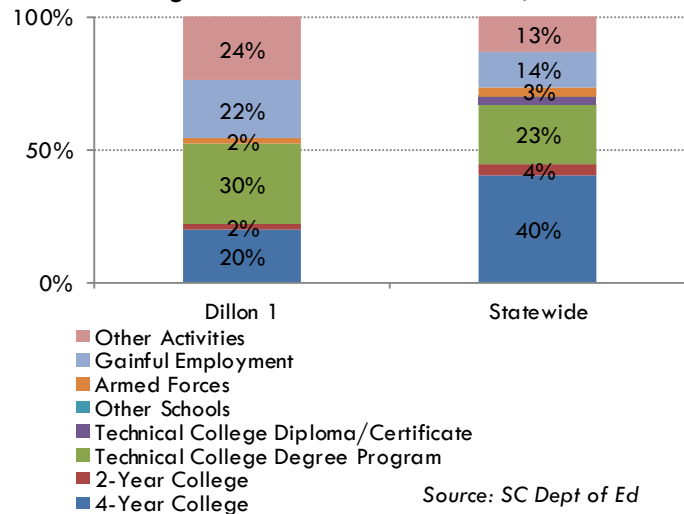
	Dillon 1	South Carolina	District / State
Face-to-Face Teaching	\$4,402	\$4,940	89%
Classroom Materials	\$468	\$334	140%
Pupil Support	\$948	\$904	105%
Teacher Support	\$210	\$383	55%
Program Support	\$66	\$90	73%
Operations	\$1,758	\$1,980	89%
School Leadership	\$446	\$532	84%
District Leadership	\$288	\$174	166%
District Programs	\$192	\$172	112%
Total Per Pupil Expenditures	\$8,778	\$9,509	92%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

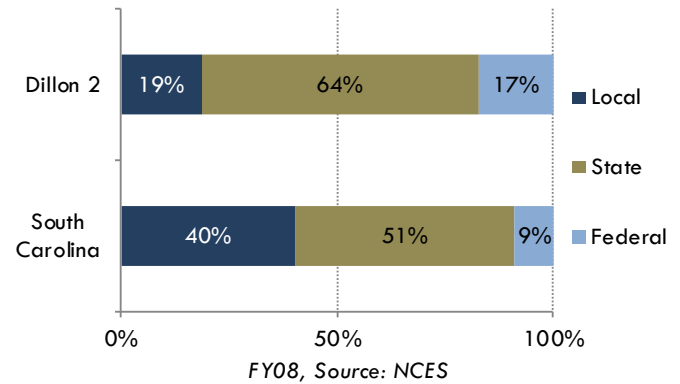


Dillon 2 School District

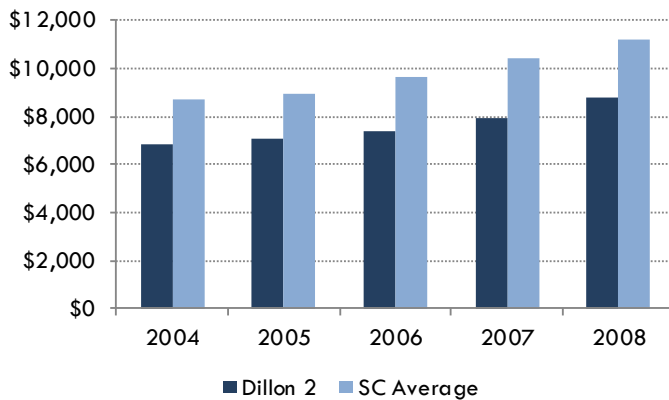
School District Profile

Number of Students in District	3,548	District Rating (2009)	
SC State Average Per District	8,403	Below Average	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	17.8	Number of District Schools with Report Card Ratings:	
District Administrators	6	At Risk	0
District Support Staff	2	Below Average	2
School Administrators	10	Average	1
Median Family Income	\$32,924	Good	0
Pct 5-17 Year Olds in Poverty	33%	Excellent	0
Estimated Number of			
District Students in Poverty	1,163	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

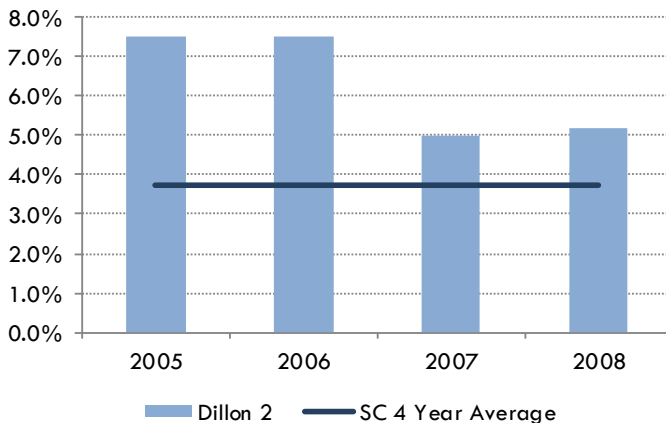


Operating Expenditures by Type per Pupil, 2008

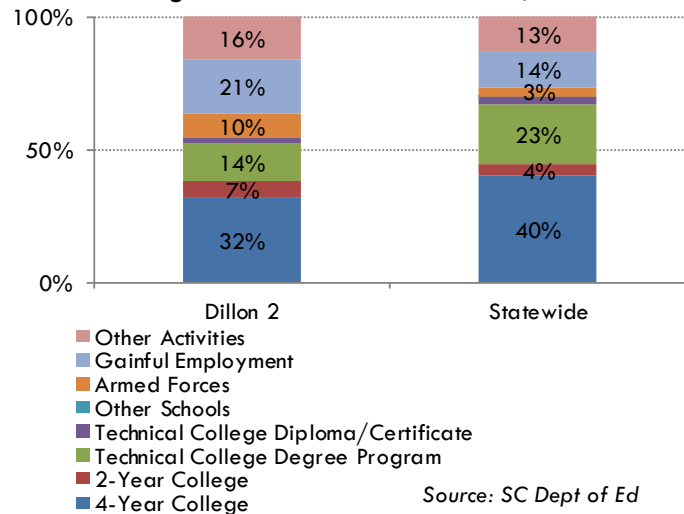
	Dillon 2	South Carolina	District / State
Face-to-Face Teaching	\$4,015	\$4,940	81%
Classroom Materials	\$302	\$334	90%
Pupil Support	\$752	\$904	83%
Teacher Support	\$563	\$383	147%
Program Support	\$20	\$90	22%
Operations	\$1,912	\$1,980	97%
School Leadership	\$525	\$532	99%
District Leadership	\$144	\$174	83%
District Programs	\$121	\$172	70%
Total Per Pupil Expenditures	\$8,354	\$9,509	88%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

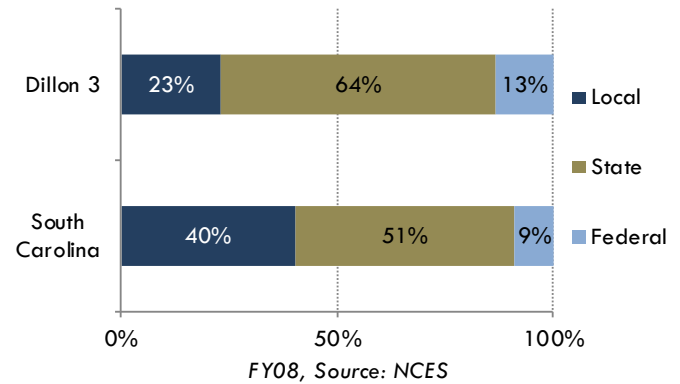


Dillon 3 School District

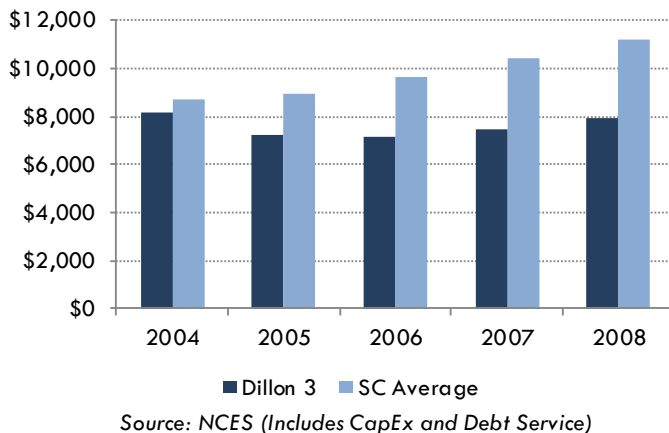
School District Profile

Number of Students in District	1,644	District Rating (2009)	
SC State Average Per District	8,403	Below Average	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	16.3	Number of District Schools with Report Card Ratings:	
District Administrators	1	At Risk	0
District Support Staff	0	Below Average	1
School Administrators	6	Average	2
Median Family Income	\$31,210	Good	0
Pct 5-17 Year Olds in Poverty	29%	Excellent	0
Estimated Number of District Students in Poverty	489	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

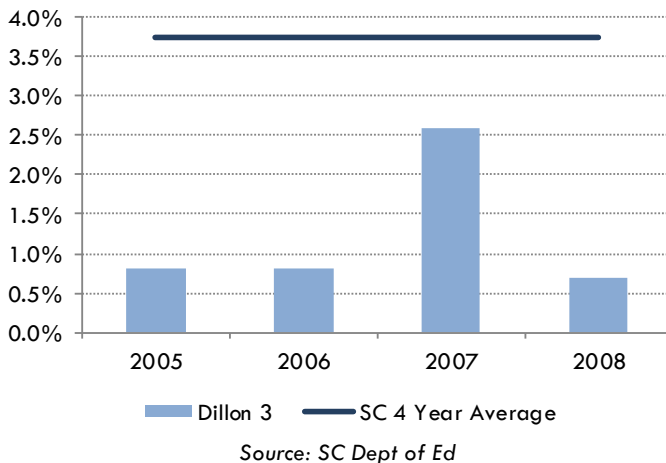


Operating Expenditures by Type per Pupil, 2008

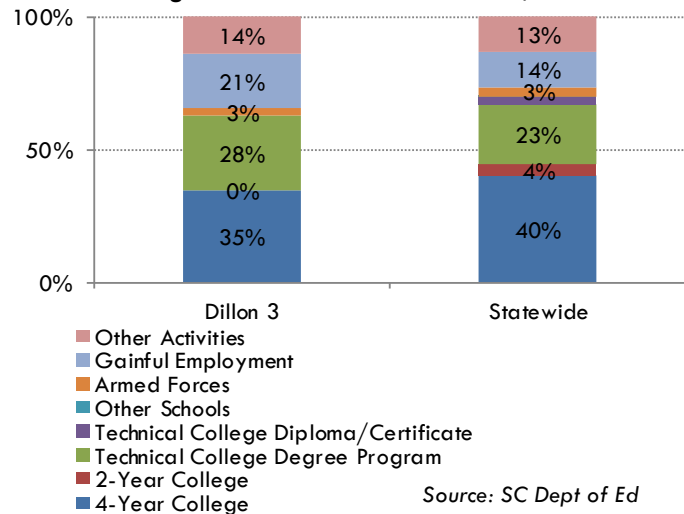
	Dillon 3	South Carolina	District / State
Face-to-Face Teaching	\$3,884	\$4,940	79%
Classroom Materials	\$173	\$334	52%
Pupil Support	\$808	\$904	89%
Teacher Support	\$252	\$383	66%
Program Support	\$73	\$90	81%
Operations	\$1,681	\$1,980	85%
School Leadership	\$451	\$532	85%
District Leadership	\$285	\$174	164%
District Programs	\$119	\$172	69%
Total Per Pupil Expenditures	\$7,726	\$9,509	81%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

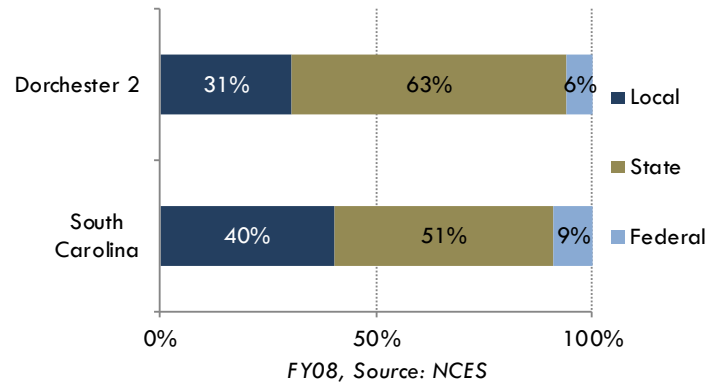


Dorchester 2 School District

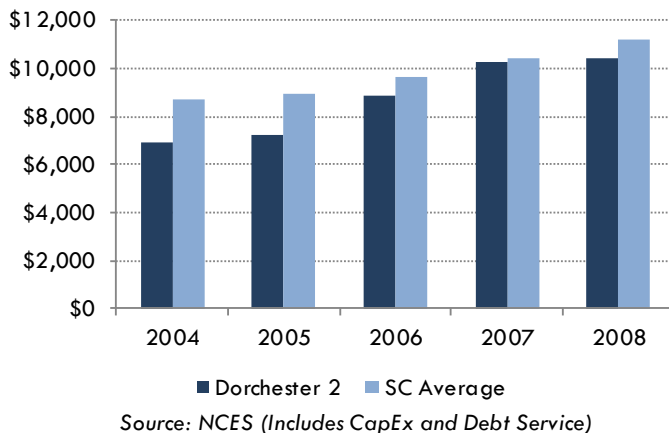
School District Profile

Number of Students in District	21,152	District Rating (2009)	
SC State Average Per District	8,403	Average	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	16.2	Number of District Schools with Report Card Ratings:	
District Administrators	6	At Risk	0
District Support Staff	8	Below Average	0
School Administrators	69	Average	7
Median Family Income	\$52,720	Good	7
Pct 5-17 Year Olds in Poverty	10%	Excellent	5
Estimated Number of			
District Students in Poverty	2,165	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

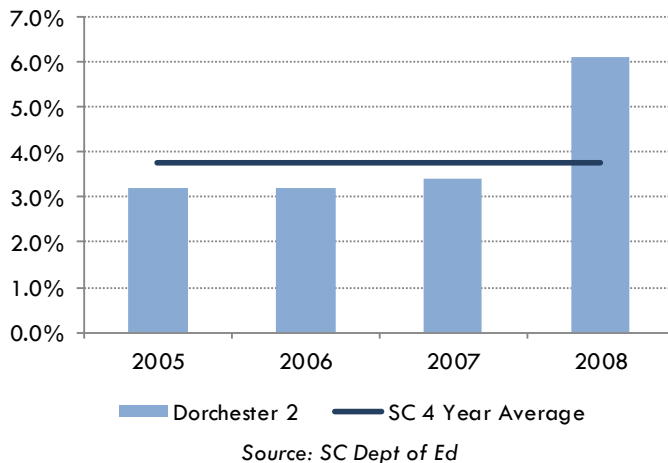


Operating Expenditures by Type per Pupil, 2008

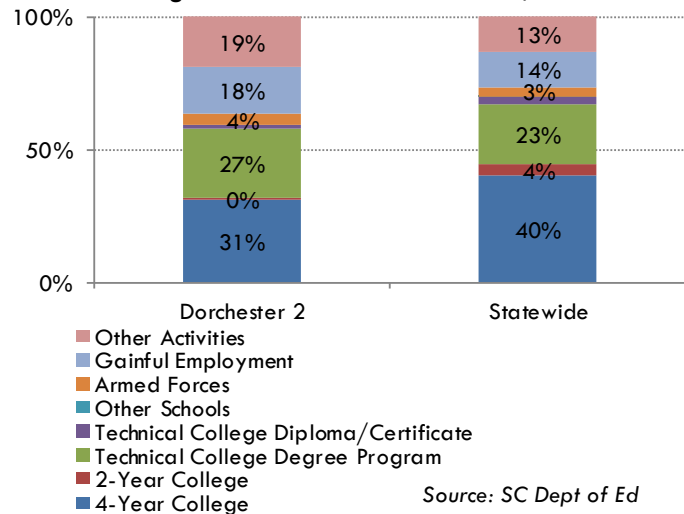
	Dorchester 2	South Carolina	District / State
Face-to-Face Teaching	\$4,388	\$4,940	89%
Classroom Materials	\$311	\$334	93%
Pupil Support	\$581	\$904	64%
Teacher Support	\$239	\$383	62%
Program Support	\$97	\$90	108%
Operations	\$1,608	\$1,980	81%
School Leadership	\$468	\$532	88%
District Leadership	\$69	\$174	40%
District Programs	\$38	\$172	22%
Total Per Pupil Expenditures	\$7,799	\$9,509	82%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

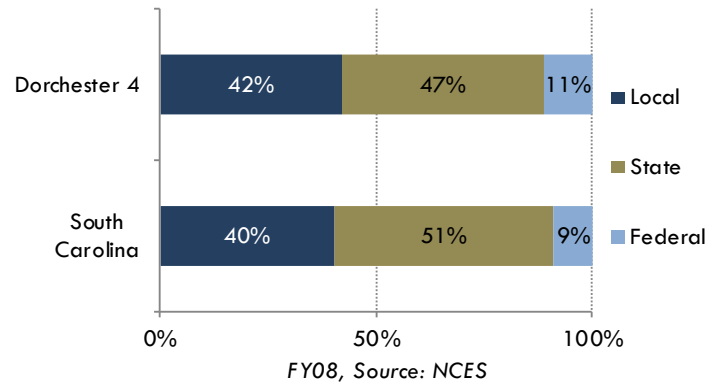


Dorchester 4 School District

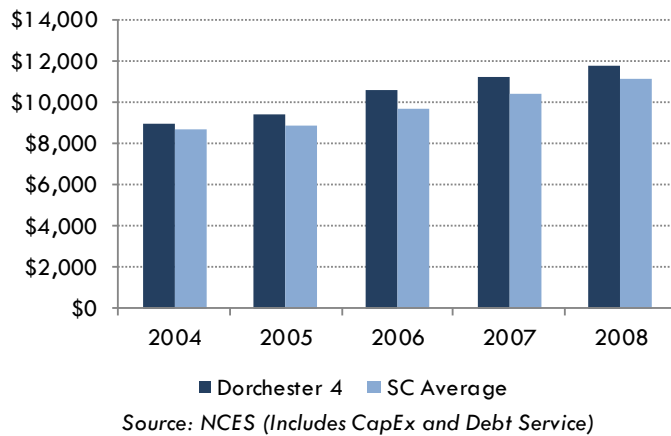
School District Profile

Number of Students in District	2,289	District Rating (2009)
SC State Average Per District	8,403	At Risk
FY08, Source: SC Dept. of Education		
Number of District Schools with Report Card Ratings:		
Student / Teacher Ratio	14.6	
District Administrators	3	At Risk 0
District Support Staff	2	Below Average 3
School Administrators	11	Average 2
Median Family Income	\$35,204	Good 0
Pct 5-17 Year Olds in Poverty	23%	Excellent 0
Estimated Number of District Students in Poverty	532	Source: SC Department of Ed
FY08, Source: NCES		

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

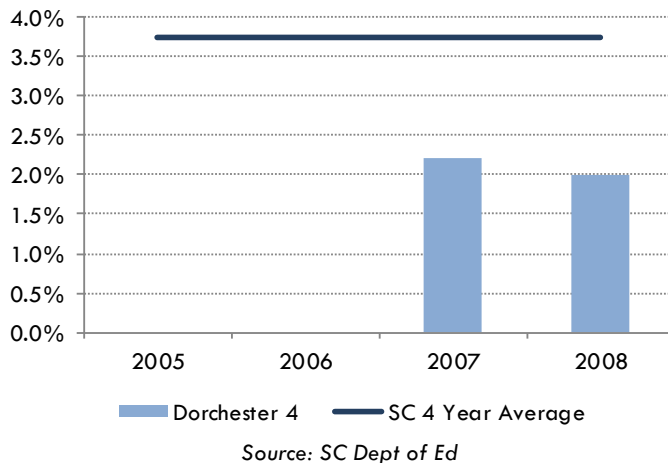


Operating Expenditures by Type per Pupil, 2008

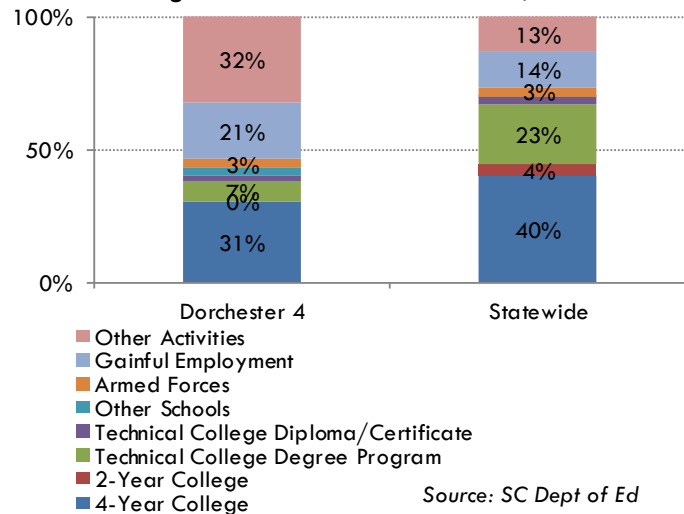
	Dorchester 4	South Carolina	District / State
Face-to-Face Teaching	\$5,698	\$4,940	115%
Classroom Materials	\$329	\$334	98%
Pupil Support	\$1,125	\$904	124%
Teacher Support	\$426	\$383	111%
Program Support	\$56	\$90	62%
Operations	\$2,607	\$1,980	132%
School Leadership	\$722	\$532	136%
District Leadership	\$159	\$174	92%
District Programs	\$236	\$172	137%
Total Per Pupil Expenditures	\$11,358	\$9,509	119%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

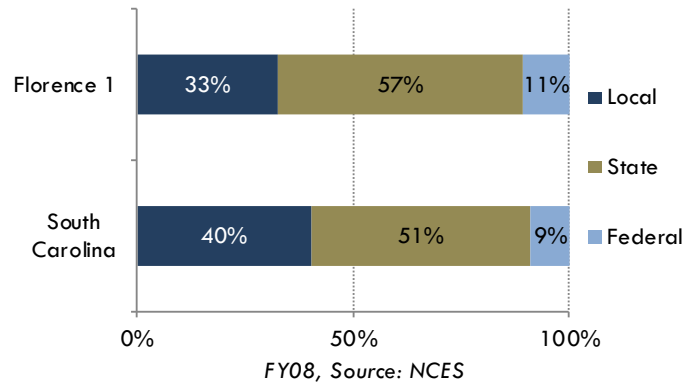


Florence 1 School District

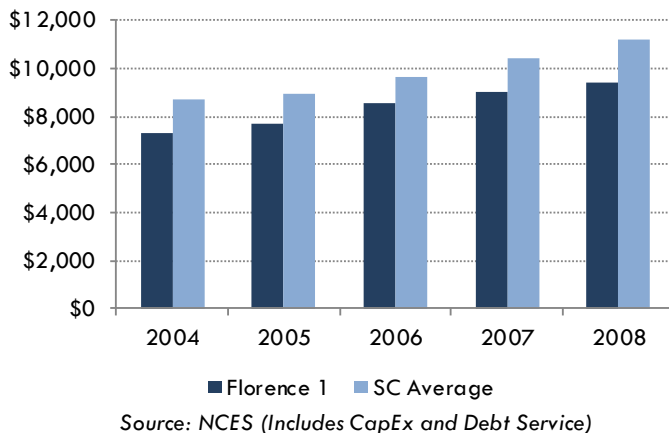
School District Profile

Number of Students in District	15,385	District Rating (2009)
SC State Average Per District	8,403	Below Average
FY08, Source: SC Dept. of Education		
Number of District Schools with Report Card Ratings:		
Student / Teacher Ratio	14.6	
District Administrators	15	At Risk 1
District Support Staff	20	Below Average 2
School Administrators	95	Average 14
Median Family Income	\$44,841	Good 1
Pct 5-17 Year Olds in Poverty	20%	Excellent 2
Estimated Number of District Students in Poverty	3,077	Source: SC Department of Ed
FY08, Source: NCES		

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

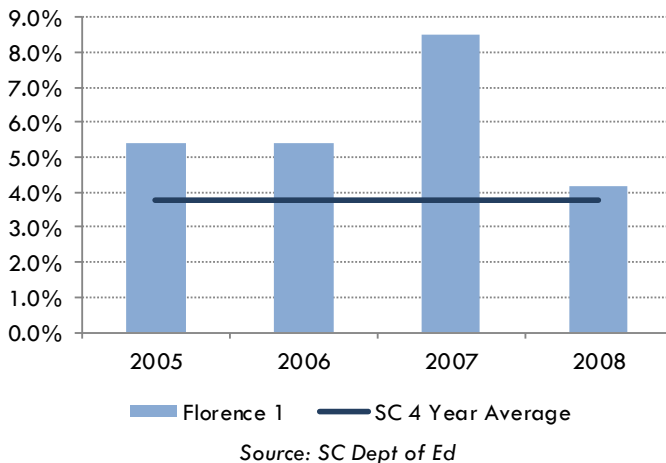


Operating Expenditures by Type per Pupil, 2008

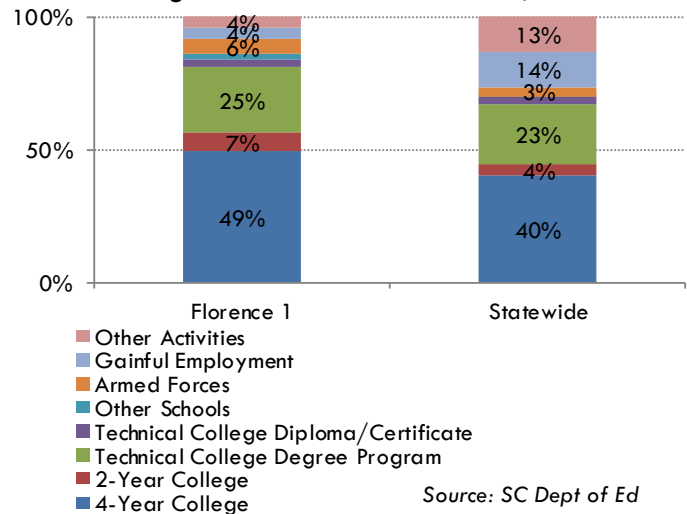
	Florence 1	South Carolina	District / State
Face-to-Face Teaching	\$4,994	\$4,940	101%
Classroom Materials	\$301	\$334	90%
Pupil Support	\$874	\$904	97%
Teacher Support	\$228	\$383	60%
Program Support	\$233	\$90	259%
Operations	\$1,611	\$1,980	81%
School Leadership	\$453	\$532	85%
District Leadership	\$41	\$174	24%
District Programs	\$293	\$172	170%
Total Per Pupil Expenditures	\$9,028	\$9,509	95%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

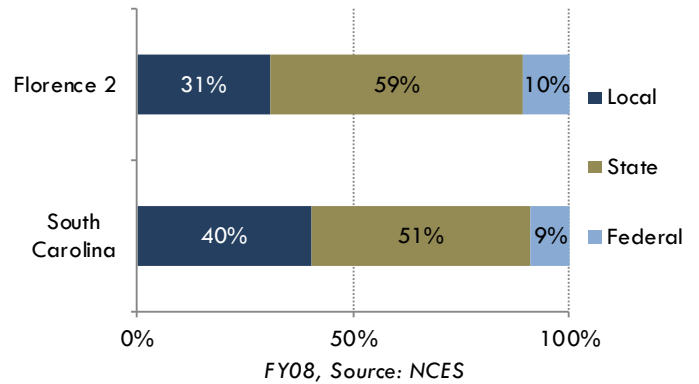


Florence 2 School District

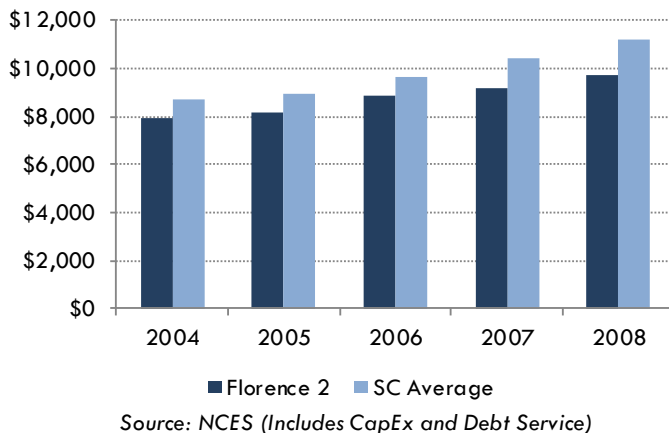
School District Profile

Number of Students in District	1,238	District Rating (2009)	
SC State Average Per District	8,403	Below Average	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	15.8	Number of District Schools with Report Card Ratings:	
District Administrators	3	At Risk	0
District Support Staff	0	Below Average	1
School Administrators	3	Average	2
Median Family Income	\$38,027	Good	0
Pct 5-17 Year Olds in Poverty	21%	Excellent	0
Estimated Number of			
District Students in Poverty	269	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

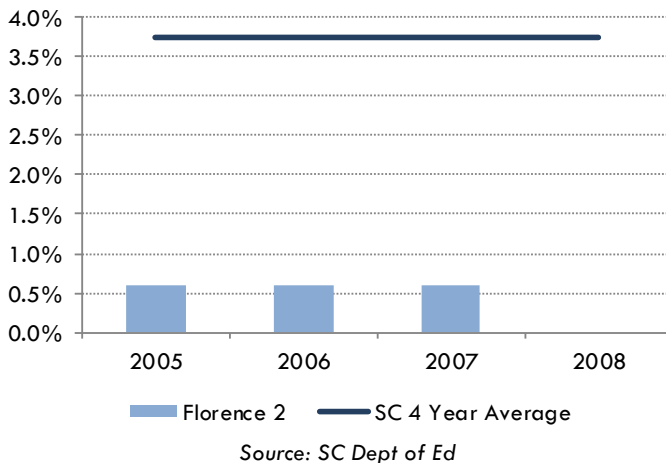


Operating Expenditures by Type per Pupil, 2008

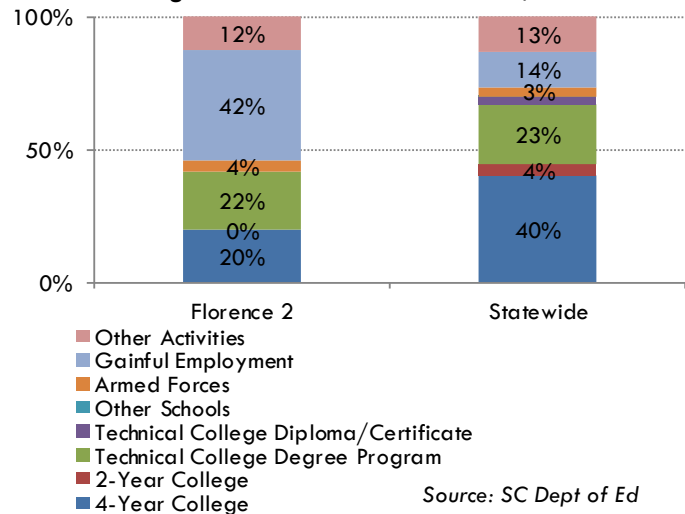
	Florence 2	South Carolina	District / State
Face-to-Face Teaching	\$4,845	\$4,940	98%
Classroom Materials	\$316	\$334	95%
Pupil Support	\$1,145	\$904	127%
Teacher Support	\$289	\$383	75%
Program Support	\$41	\$90	46%
Operations	\$1,822	\$1,980	92%
School Leadership	\$424	\$532	80%
District Leadership	\$318	\$174	183%
District Programs	\$113	\$172	66%
Total Per Pupil Expenditures	\$9,313	\$9,509	98%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

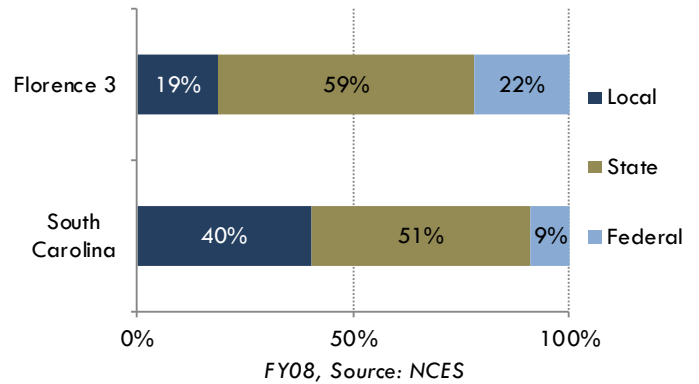


Florence 3 School District

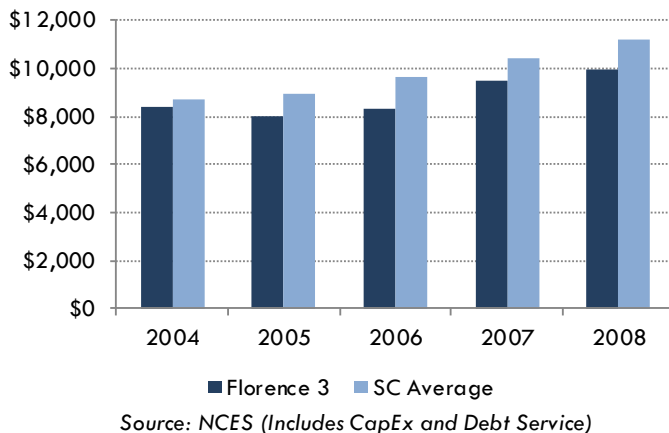
School District Profile

Number of Students in District	3,735	District Rating (2009)	
SC State Average Per District	8,403	#N/A	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	18.1	Number of District Schools with Report Card Ratings:	
District Administrators	6	At Risk	2
District Support Staff	0	Below Average	1
School Administrators	16	Average	5
Median Family Income	\$32,692	Good	0
Pct 5-17 Year Olds in Poverty	30%	Excellent	0
Estimated Number of			
District Students in Poverty	1,132	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

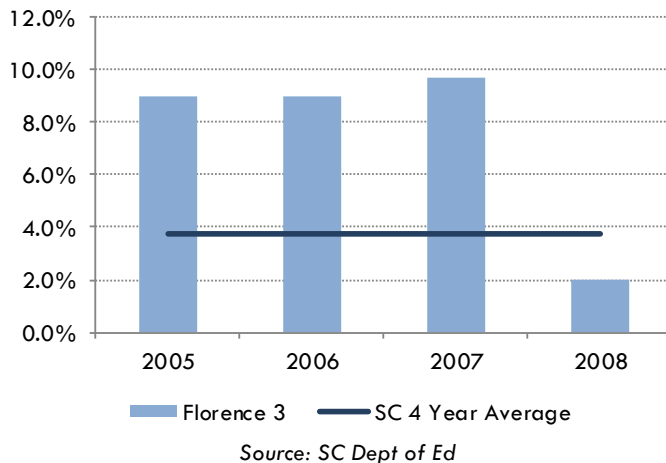


Operating Expenditures by Type per Pupil, 2008

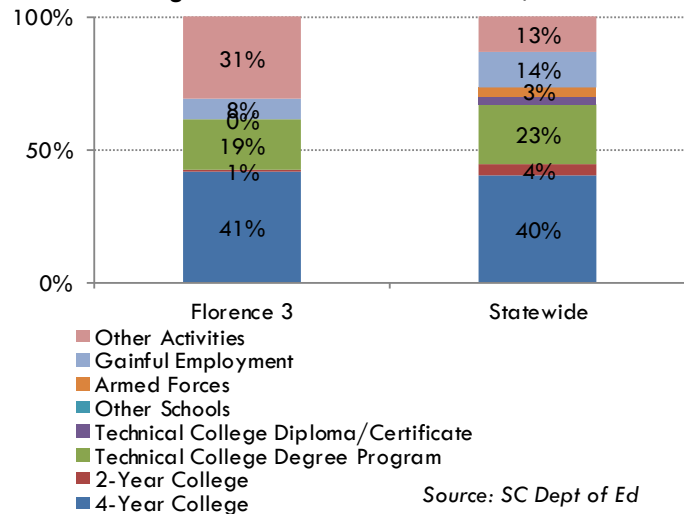
	Florence 3	South Carolina	District / State
Face-to-Face Teaching	\$4,547	\$4,940	92%
Classroom Materials	\$566	\$334	169%
Pupil Support	\$1,088	\$904	120%
Teacher Support	\$564	\$383	147%
Program Support	\$130	\$90	144%
Operations	\$1,837	\$1,980	93%
School Leadership	\$476	\$532	89%
District Leadership	\$135	\$174	78%
District Programs	\$186	\$172	108%
Total Per Pupil Expenditures	\$9,529	\$9,509	100%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

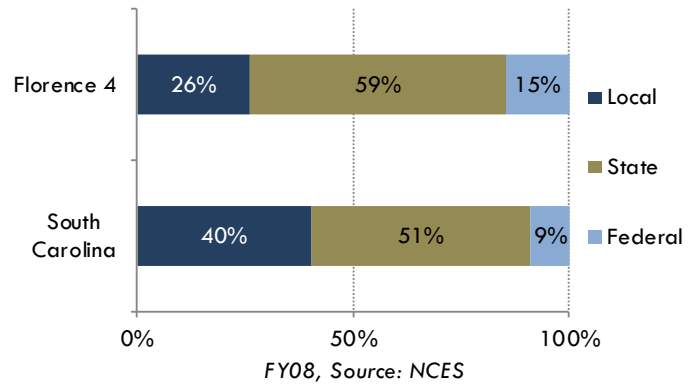


Florence 4 School District

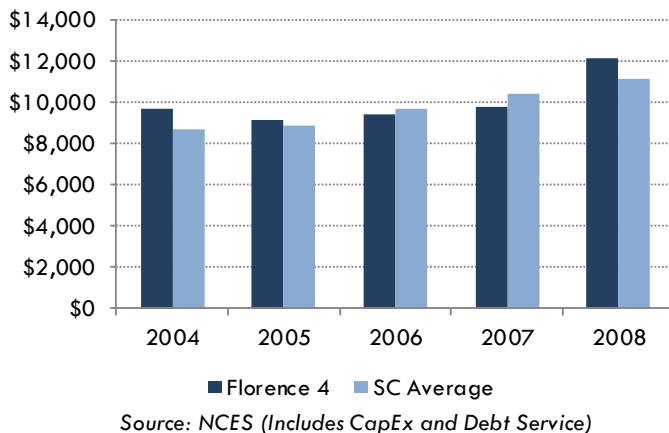
School District Profile

Number of Students in District	989	District Rating (2009)	
SC State Average Per District	8,403	At Risk	
FY08, Source: SC Dept. of Education			
		Number of District Schools	
Student / Teacher Ratio	15.4	with Report Card Ratings:	
District Administrators	7	At Risk	1
District Support Staff	2	Below Average	2
School Administrators	4	Average	0
Median Family Income	\$34,332	Good	0
Pct 5-17 Year Olds in Poverty	30%	Excellent	0
Estimated Number of			
District Students in Poverty	270	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

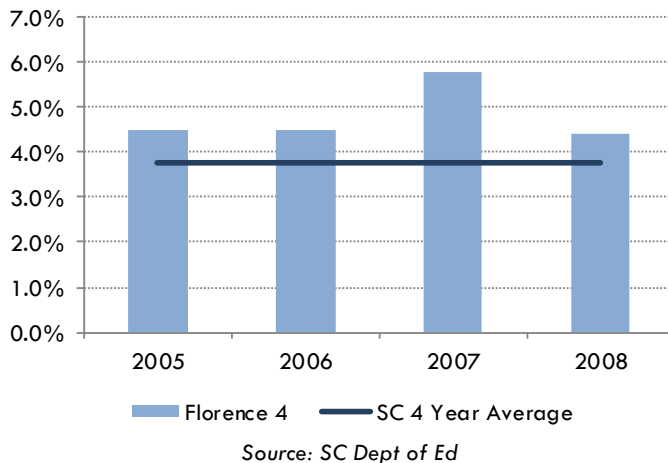


Operating Expenditures by Type per Pupil, 2008

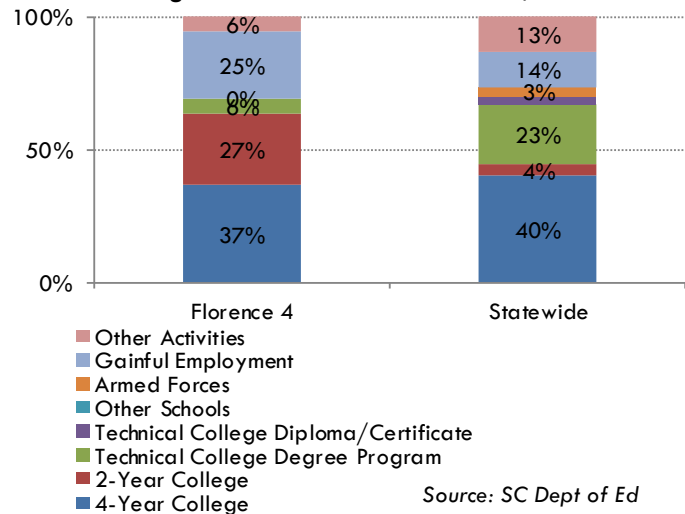
	Florence 4	South Carolina	District / State
Face-to-Face Teaching	\$5,404	\$4,940	109%
Classroom Materials	\$631	\$334	189%
Pupil Support	\$727	\$904	80%
Teacher Support	\$615	\$383	161%
Program Support	\$67	\$90	74%
Operations	\$2,464	\$1,980	124%
School Leadership	\$710	\$532	133%
District Leadership	\$286	\$174	165%
District Programs	\$617	\$172	359%
Total Per Pupil Expenditures	\$11,521	\$9,509	121%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

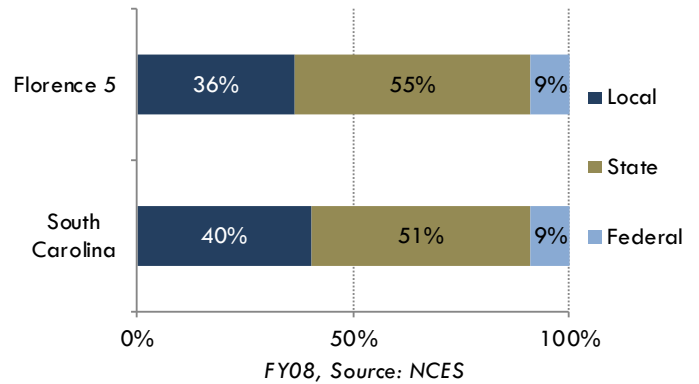


Florence 5 School District

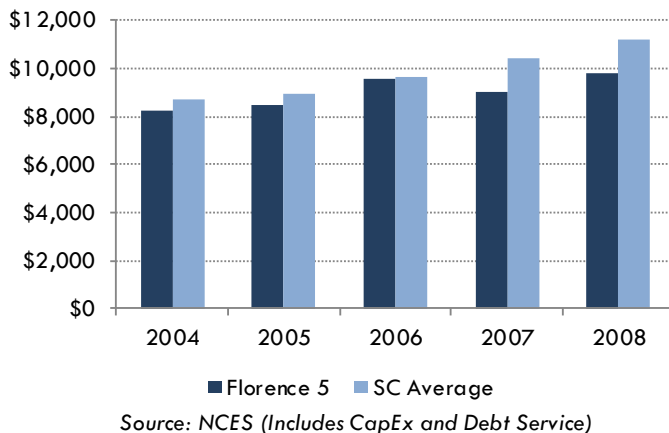
School District Profile

Number of Students in District	1,531	District Rating (2009)	
SC State Average Per District	8,403	Below Average	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	15.8	Number of District Schools with Report Card Ratings:	
District Administrators	4	At Risk	0
District Support Staff	0	Below Average	0
School Administrators	6	Average	2
Median Family Income	\$35,186	Good	1
Pct 5-17 Year Olds in Poverty	20%	Excellent	0
Estimated Number of District Students in Poverty	304	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

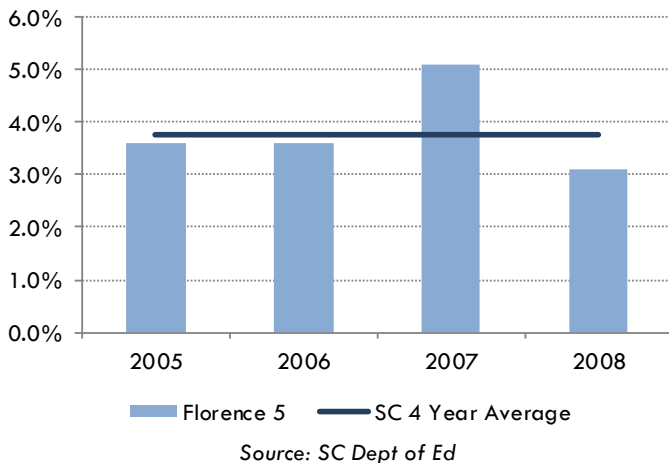


Operating Expenditures by Type per Pupil, 2008

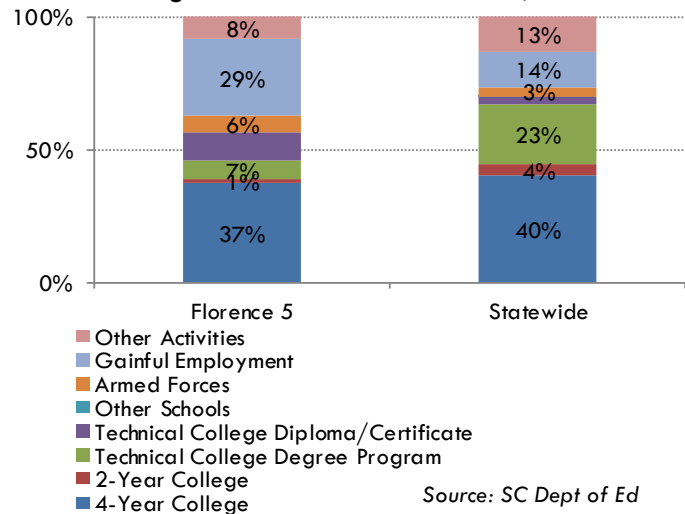
	Florence 5	South Carolina	District / State
Face-to-Face Teaching	\$4,598	\$4,940	93%
Classroom Materials	\$212	\$334	63%
Pupil Support	\$1,464	\$904	162%
Teacher Support	\$231	\$383	60%
Program Support	\$476	\$90	529%
Operations	\$1,865	\$1,980	94%
School Leadership	\$497	\$532	93%
District Leadership	\$164	\$174	94%
District Programs	\$122	\$172	71%
Total Per Pupil Expenditures	\$9,629	\$9,509	101%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

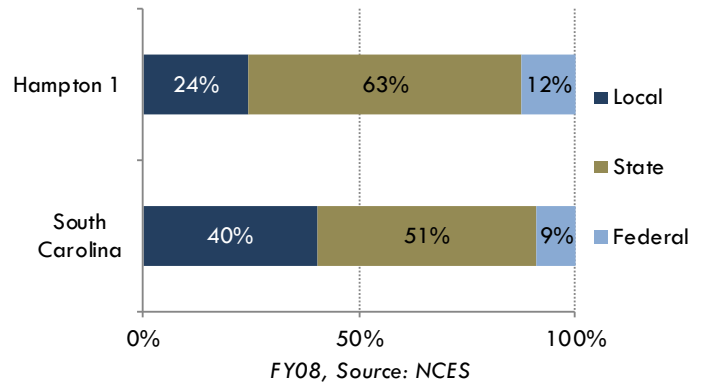


Hampton 1 School District

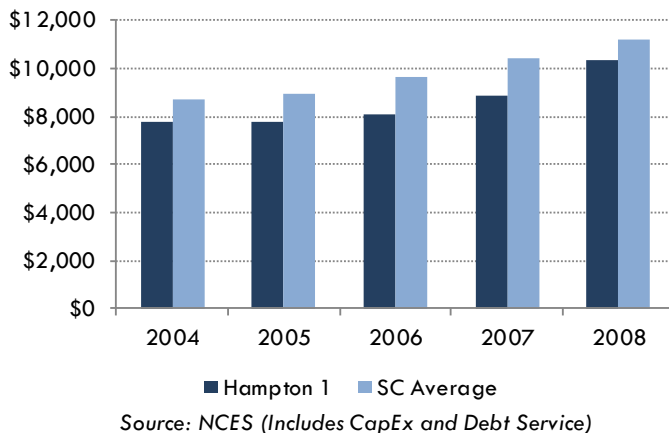
School District Profile

Number of Students in District	2,807	District Rating (2009)	
SC State Average Per District	8,403	At Risk	
FY08, Source: SC Dept. of Education			
		Number of District Schools	
Student / Teacher Ratio	14.9	with Report Card Ratings:	
District Administrators	5	At Risk	0
District Support Staff	17	Below Average	3
School Administrators	31	Average	2
Median Family Income	\$36,380	Good	0
Pct 5-17 Year Olds in Poverty	21%	Excellent	0
Estimated Number of			
District Students in Poverty	588	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

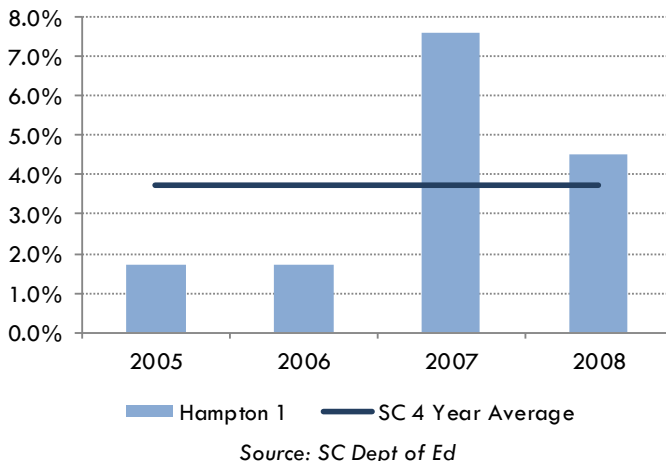


Operating Expenditures by Type per Pupil, 2008

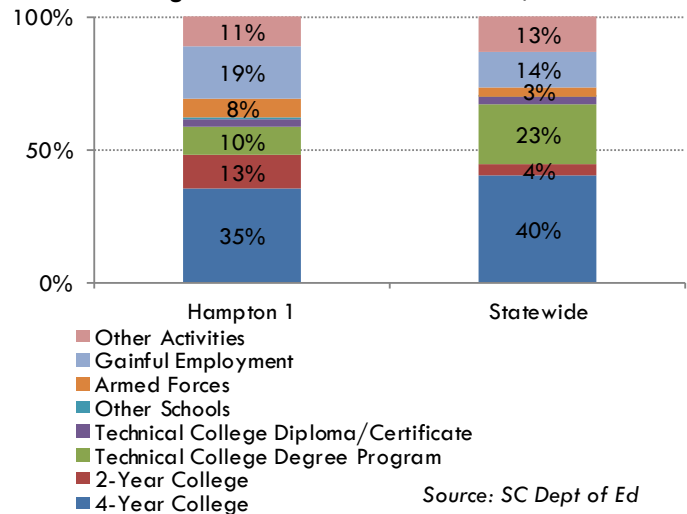
	Hampton 1	South Carolina	District / State
Face-to-Face Teaching	\$4,941	\$4,940	100%
Classroom Materials	\$318	\$334	95%
Pupil Support	\$938	\$904	104%
Teacher Support	\$170	\$383	44%
Program Support	\$34	\$90	38%
Operations	\$2,516	\$1,980	127%
School Leadership	\$574	\$532	108%
District Leadership	\$335	\$174	193%
District Programs	\$214	\$172	124%
Total Per Pupil Expenditures	\$10,040	\$9,509	106%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

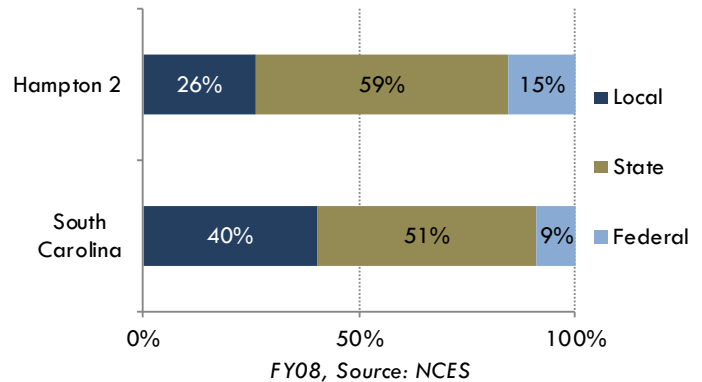


Hampton 2 School District

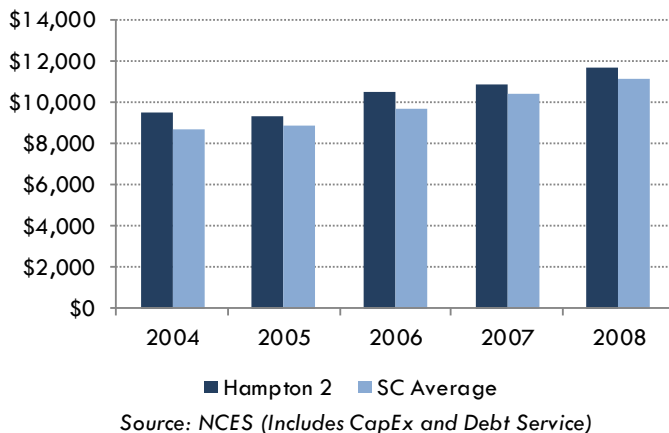
School District Profile

Number of Students in District	1,220	District Rating (2009)	
SC State Average Per District	8,403	At Risk	
FY08, Source: SC Dept. of Education			
		Number of District Schools	
Student / Teacher Ratio	14.6	with Report Card Ratings:	
District Administrators	7	At Risk	2
District Support Staff	6	Below Average	1
School Administrators	5	Average	0
Median Family Income	\$29,827	Good	0
Pct 5-17 Year Olds in Poverty	38%	Excellent	0
Estimated Number of			
District Students in Poverty	430	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

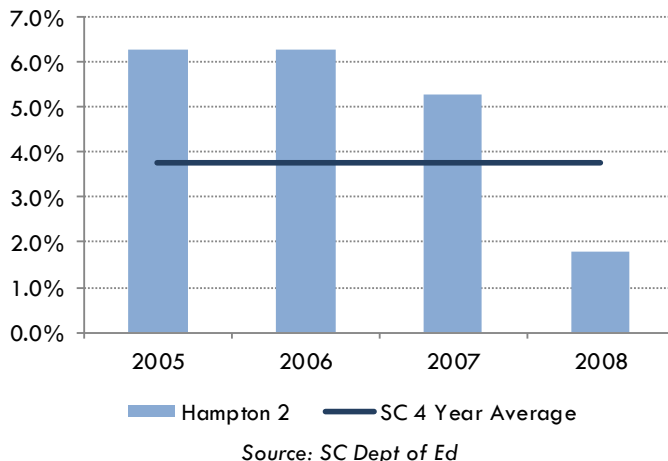


Operating Expenditures by Type per Pupil, 2008

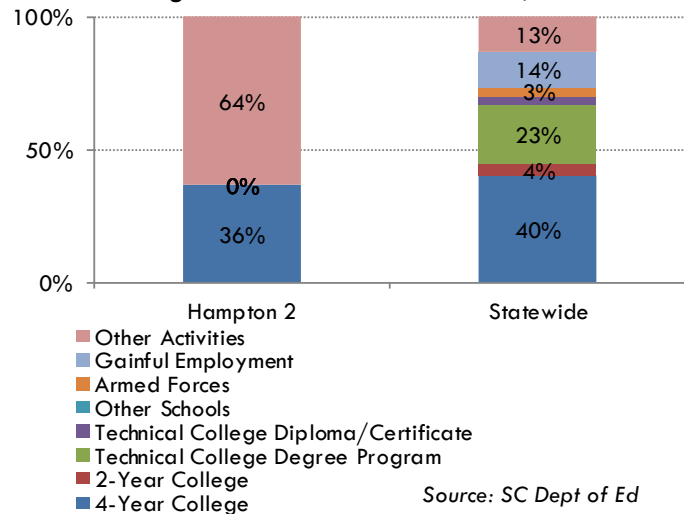
	Hampton 2	South Carolina	District / State
Face-to-Face Teaching	\$5,266	\$4,940	107%
Classroom Materials	\$457	\$334	137%
Pupil Support	\$978	\$904	108%
Teacher Support	\$597	\$383	156%
Program Support	\$4	\$90	4%
Operations	\$2,708	\$1,980	137%
School Leadership	\$646	\$532	121%
District Leadership	\$307	\$174	177%
District Programs	\$384	\$172	223%
Total Per Pupil Expenditures	\$11,347	\$9,509	119%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

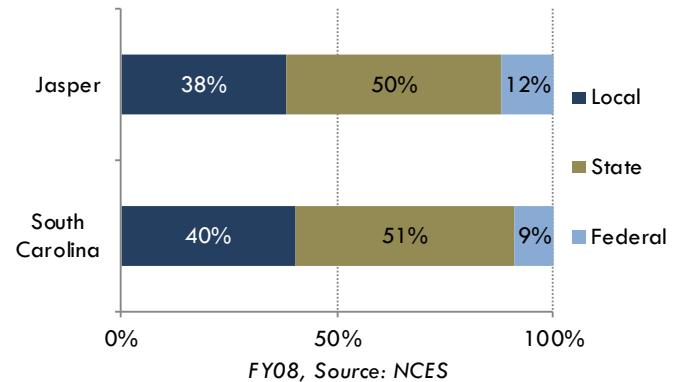


Jasper School District

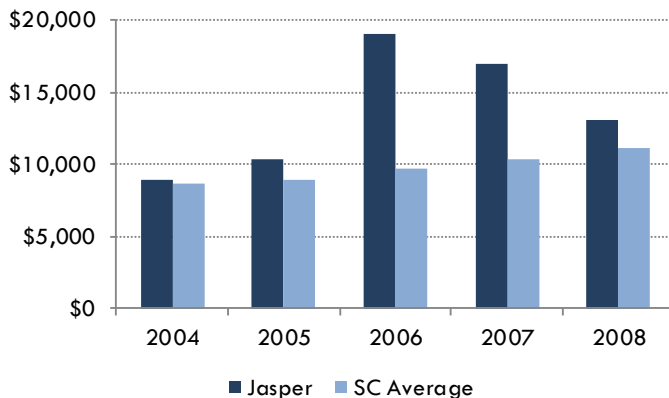
School District Profile

Number of Students in District	3,283	District Rating (2009)
SC State Average Per District	8,403	At Risk
FY08, Source: SC Dept. of Education		
Number of District Schools with Report Card Ratings:		
Student / Teacher Ratio	16.2	
District Administrators	5	At Risk 3
District Support Staff	6	Below Average 1
School Administrators	19	Average 0
Median Family Income	\$36,793	Good 1
Pct 5-17 Year Olds in Poverty	26%	Excellent 0
Estimated Number of District Students in Poverty	882	Source: SC Department of Ed
FY08, Source: NCES		

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

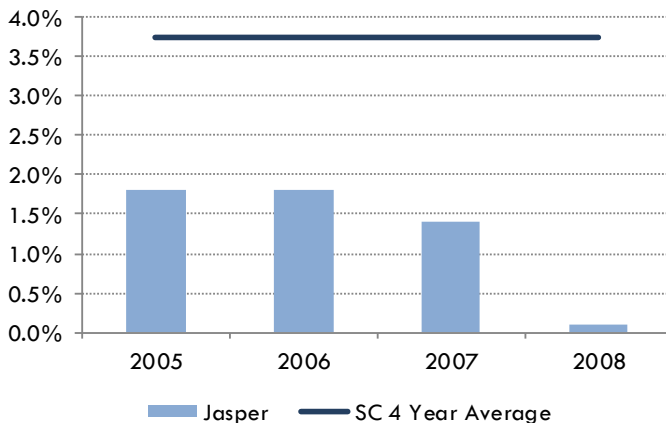


Operating Expenditures by Type per Pupil, 2008

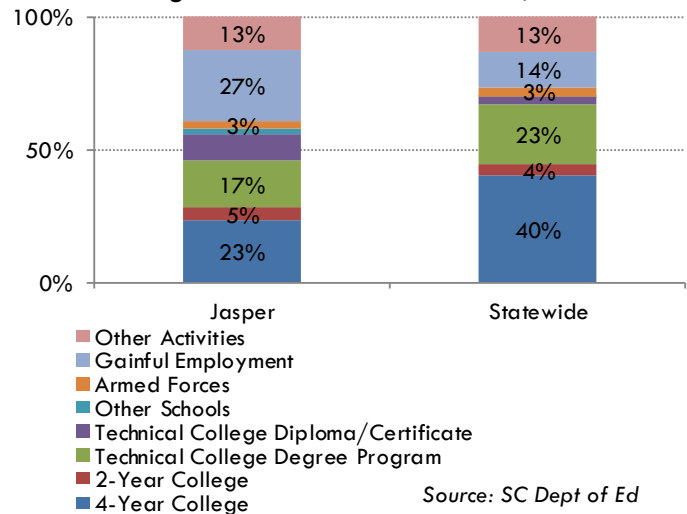
	Jasper	South Carolina	District / State
Face-to-Face Teaching	\$4,953	\$4,940	100%
Classroom Materials	\$424	\$334	127%
Pupil Support	\$749	\$904	83%
Teacher Support	\$539	\$383	141%
Program Support	\$54	\$90	60%
Operations	\$3,101	\$1,980	157%
School Leadership	\$451	\$532	85%
District Leadership	\$247	\$174	142%
District Programs	\$198	\$172	115%
Total Per Pupil Expenditures	\$10,716	\$9,509	113%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

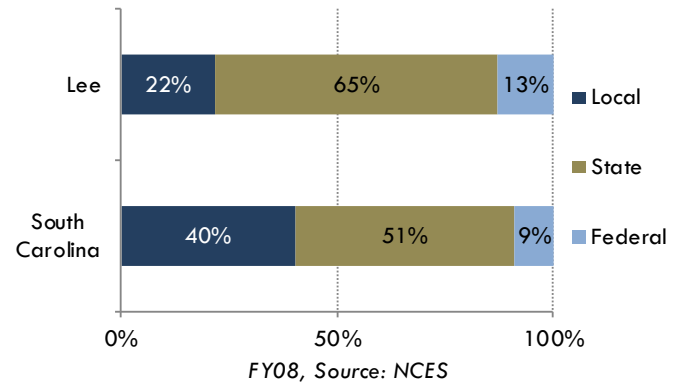


Lee School District

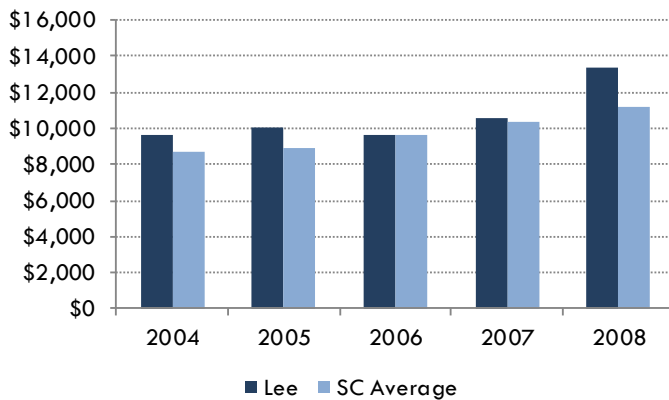
School District Profile

Number of Students in District	2,548	District Rating (2009)	
SC State Average Per District	8,403	At Risk	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	13.8	Number of District Schools with Report Card Ratings:	
District Administrators	4	At Risk	7
District Support Staff	2	Below Average	1
School Administrators	10	Average	0
Median Family Income	\$34,209	Good	0
Pct 5-17 Year Olds in Poverty	26%	Excellent	0
Estimated Number of District Students in Poverty	659	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

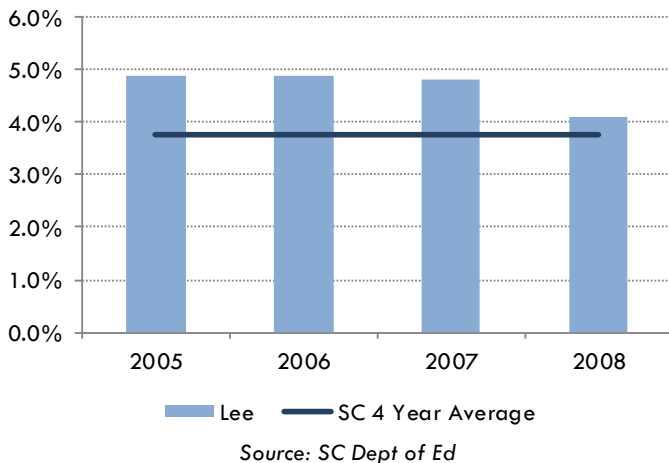


Operating Expenditures by Type per Pupil, 2008

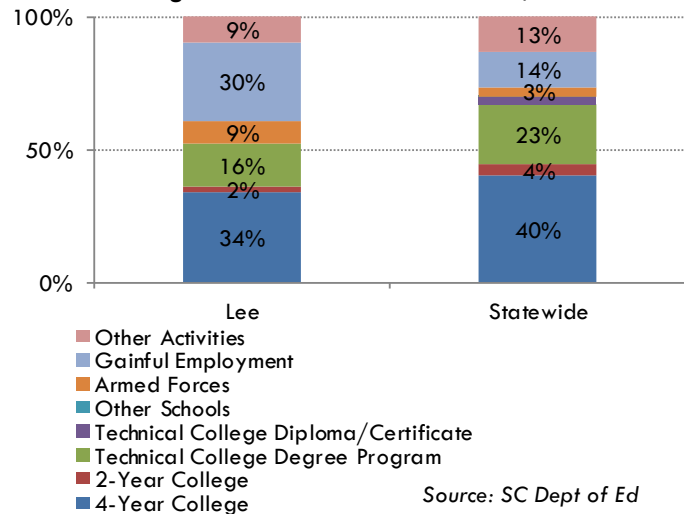
	Lee	South Carolina	District / State
Face-to-Face Teaching	\$4,945	\$4,940	100%
Classroom Materials	\$426	\$334	127%
Pupil Support	\$742	\$904	82%
Teacher Support	\$305	\$383	80%
Program Support	\$66	\$90	73%
Operations	\$2,230	\$1,980	113%
School Leadership	\$690	\$532	130%
District Leadership	\$207	\$174	119%
District Programs	\$309	\$172	180%
Total Per Pupil Expenditures	\$9,920	\$9,509	104%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

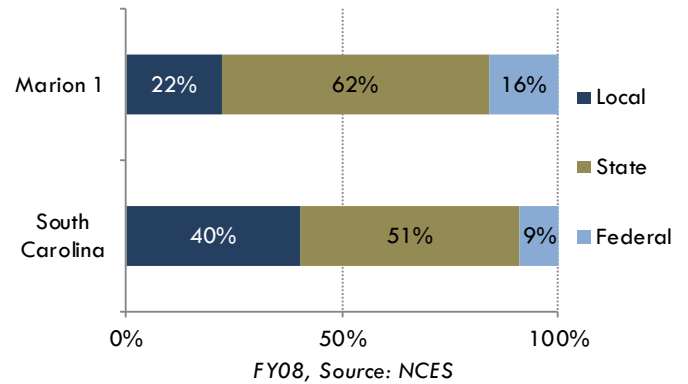


Marion 1 School District

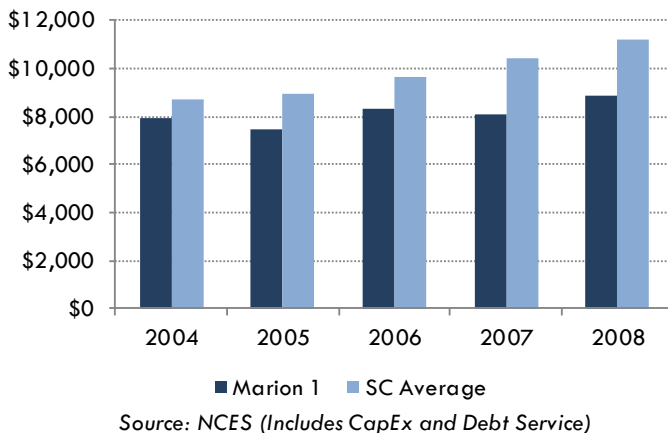
School District Profile

Number of Students in District	2,993	District Rating (2009)	
SC State Average Per District	8,403	At Risk	
FY08, Source: SC Dept. of Education			
		Number of District Schools	
Student / Teacher Ratio	18.1	with Report Card Ratings:	
District Administrators	6	At Risk	0
District Support Staff	1	Below Average	2
School Administrators	8	Average	1
Median Family Income	\$35,984	Good	0
Pct 5-17 Year Olds in Poverty	30%	Excellent	0
Estimated Number of			
District Students in Poverty	875	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

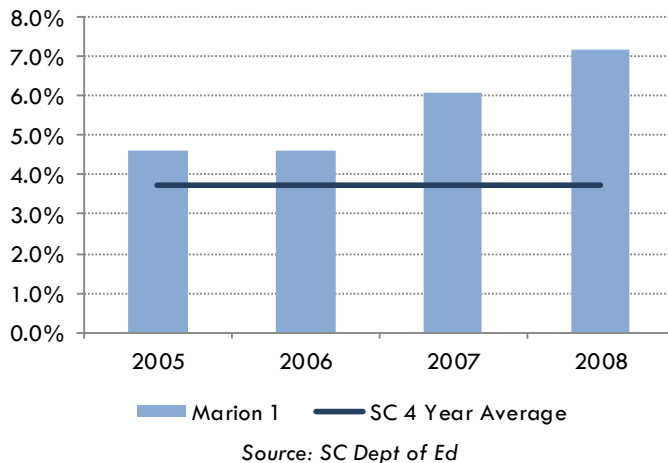


Operating Expenditures by Type per Pupil, 2008

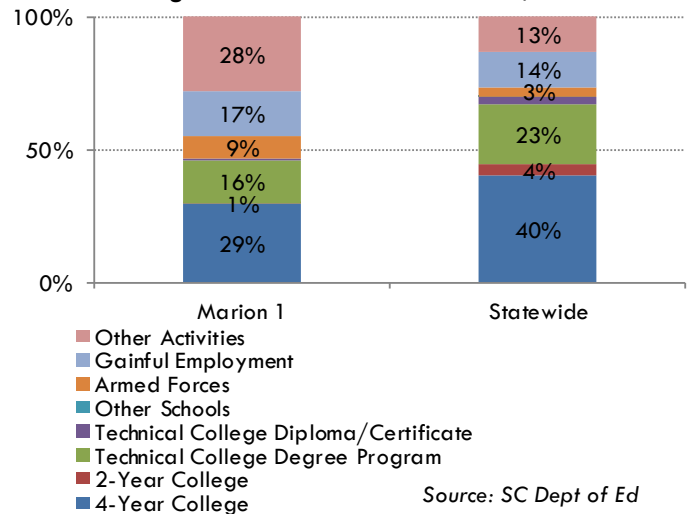
	Marion 1	South Carolina	District / State
Face-to-Face Teaching	\$4,579	\$4,940	93%
Classroom Materials	\$420	\$334	126%
Pupil Support	\$709	\$904	78%
Teacher Support	\$236	\$383	62%
Program Support	\$142	\$90	158%
Operations	\$1,779	\$1,980	90%
School Leadership	\$401	\$532	75%
District Leadership	\$126	\$174	73%
District Programs	\$101	\$172	59%
Total Per Pupil Expenditures	\$8,493	\$9,509	89%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

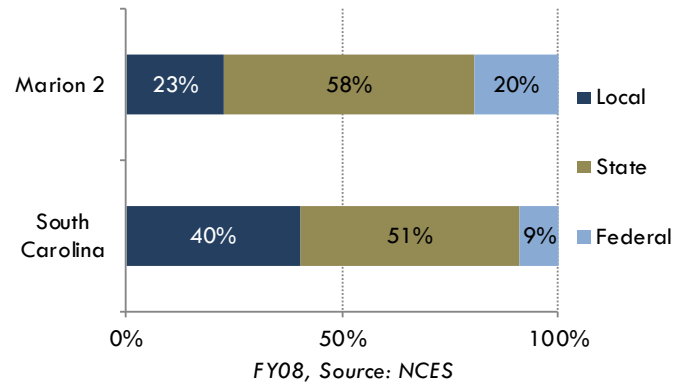


Marion 2 School District

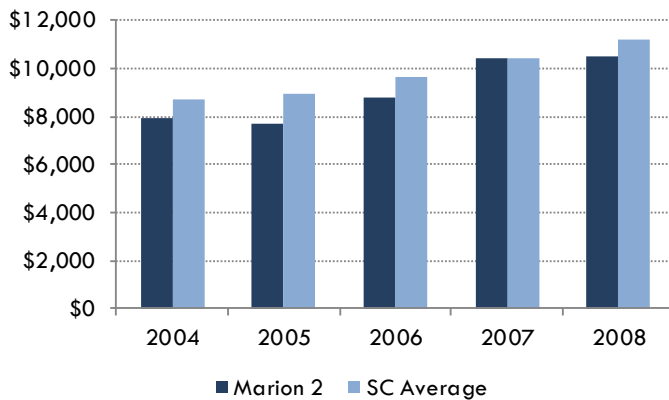
School District Profile

Number of Students in District	1,983	District Rating (2009)	
SC State Average Per District	8,403	At Risk	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	16.7	Number of District Schools with Report Card Ratings:	
District Administrators	2	At Risk	0
District Support Staff	3	Below Average	2
School Administrators	10	Average	0
Median Family Income	\$32,025	Good	1
Pct 5-17 Year Olds in Poverty	35%	Excellent	0
Estimated Number of District Students in Poverty	675	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

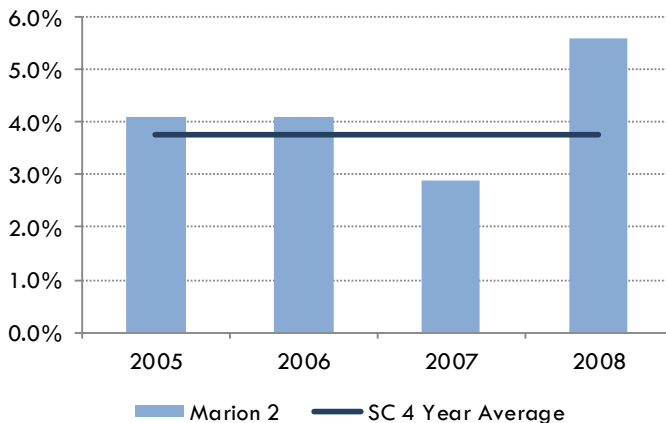


Operating Expenditures by Type per Pupil, 2008

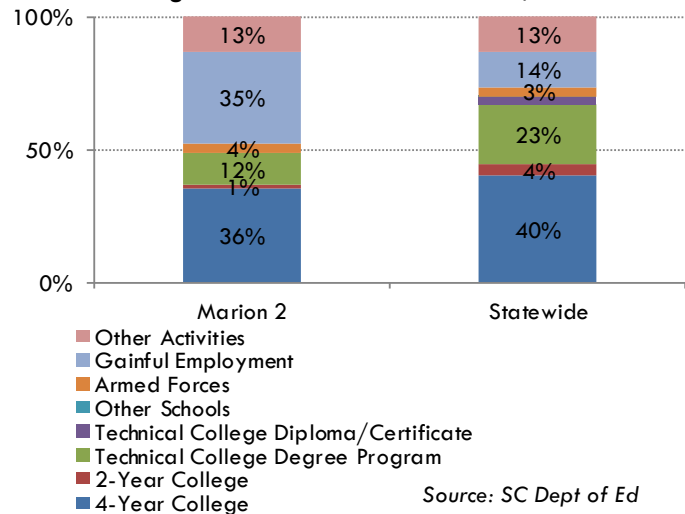
	Marion 2	South Carolina	District / State
Face-to-Face Teaching	\$4,765	\$4,940	96%
Classroom Materials	\$481	\$334	144%
Pupil Support	\$1,375	\$904	152%
Teacher Support	\$364	\$383	95%
Program Support	\$335	\$90	372%
Operations	\$1,886	\$1,980	95%
School Leadership	\$545	\$532	102%
District Leadership	\$170	\$174	98%
District Programs	\$369	\$172	215%
Total Per Pupil Expenditures	\$10,290	\$9,509	108%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

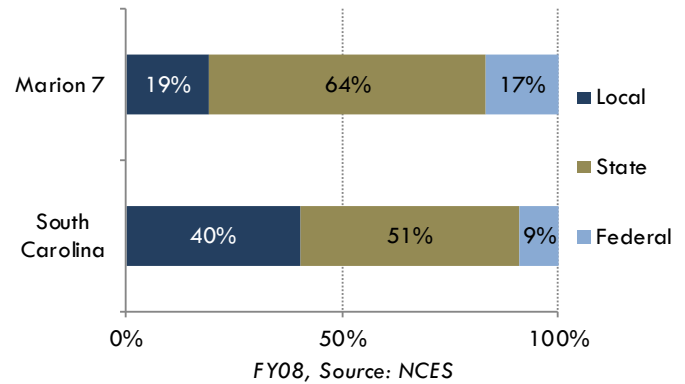


Marion 7 School District

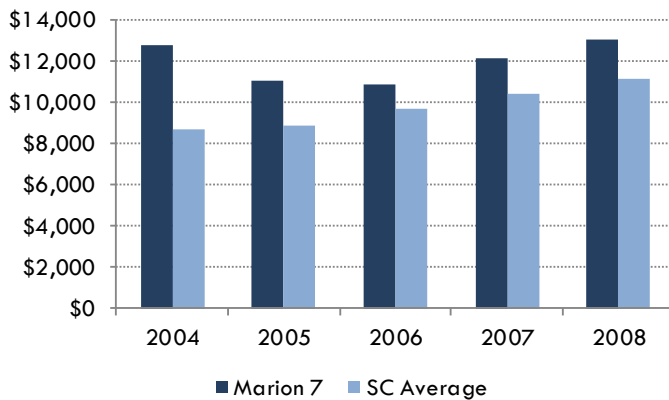
School District Profile

Number of Students in District	804	District Rating (2009)
SC State Average Per District	8,403	At Risk
FY08, Source: SC Dept. of Education		
Number of District Schools with Report Card Ratings:		
Student / Teacher Ratio	13.1	
District Administrators	2	At Risk 1
District Support Staff	0	Below Average 0
School Administrators	4	Average 2
Median Family Income	N/A	Good 0
Pct 5-17 Year Olds in Poverty	N/A	Excellent 0
Estimated Number of District Students in Poverty	N/A	Source: SC Department of Ed
FY08, Source: NCES		

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

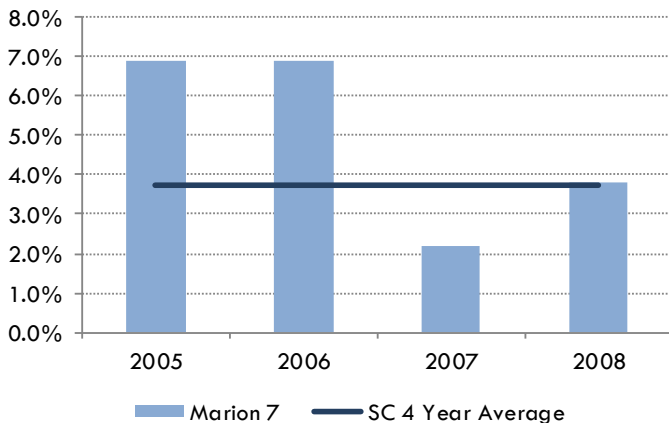


Operating Expenditures by Type per Pupil, 2008

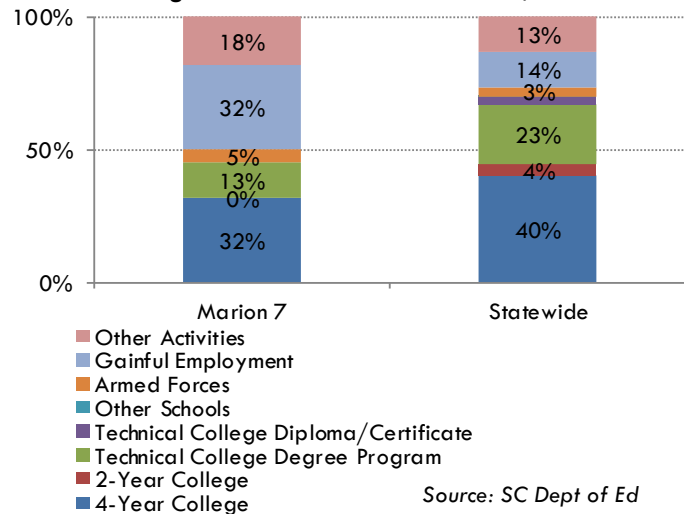
	Marion 7	South Carolina	District / State
Face-to-Face Teaching	\$5,272	\$4,940	107%
Classroom Materials	\$662	\$334	198%
Pupil Support	\$958	\$904	106%
Teacher Support	\$895	\$383	234%
Program Support	\$29	\$90	32%
Operations	\$2,844	\$1,980	144%
School Leadership	\$589	\$532	111%
District Leadership	\$376	\$174	217%
District Programs	\$469	\$172	273%
Total Per Pupil Expenditures	\$12,094	\$9,509	127%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

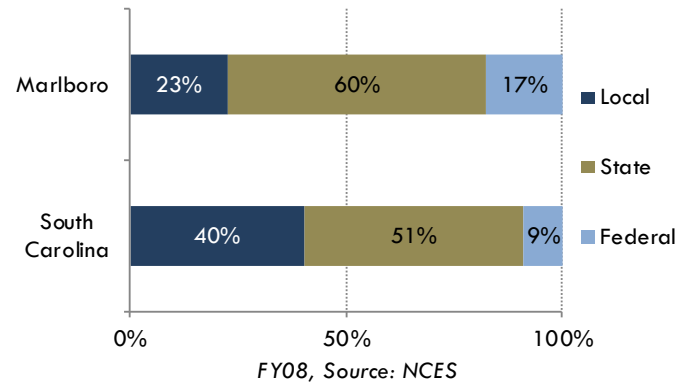


Marlboro School District

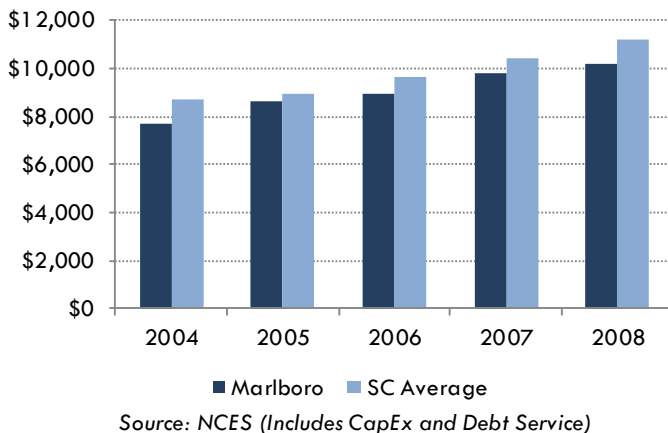
School District Profile

Number of Students in District	4,710	District Rating (2009)
SC State Average Per District	8,403	At Risk
FY08, Source: SC Dept. of Education		
		Number of District Schools with Report Card Ratings:
Student / Teacher Ratio	14.6	
District Administrators	5	At Risk 4
District Support Staff	3	Below Average 6
School Administrators	19	Average 2
Median Family Income	\$32,019	Good 0
Pct 5-17 Year Olds in Poverty	28%	Excellent 0
Estimated Number of District Students in Poverty	1,305	Source: SC Department of Ed
FY08, Source: NCES		

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

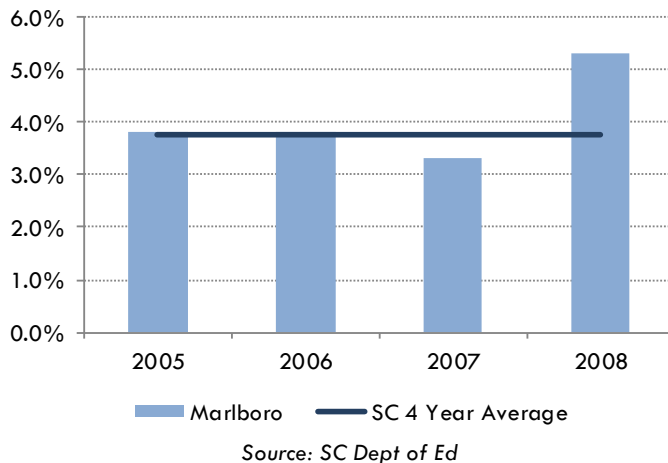


Operating Expenditures by Type per Pupil, 2008

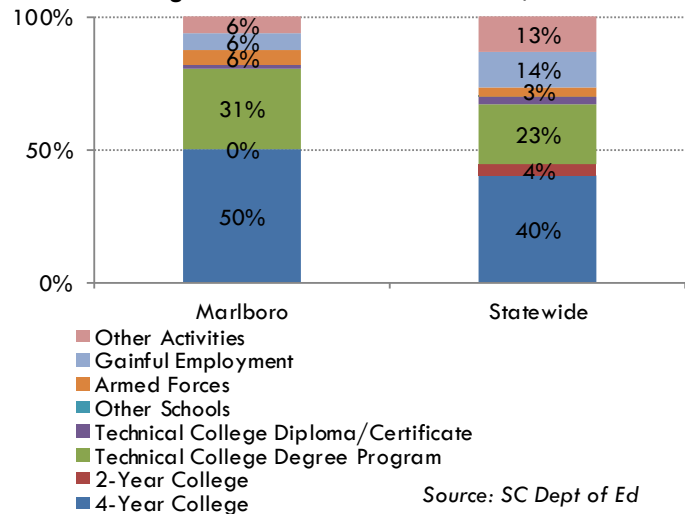
	Marlboro	South Carolina	District / State
Face-to-Face Teaching	\$4,869	\$4,940	99%
Classroom Materials	\$437	\$334	131%
Pupil Support	\$868	\$904	96%
Teacher Support	\$855	\$383	223%
Program Support	\$29	\$90	32%
Operations	\$1,810	\$1,980	91%
School Leadership	\$525	\$532	99%
District Leadership	\$226	\$174	130%
District Programs	\$161	\$172	94%
Total Per Pupil Expenditures	\$9,780	\$9,509	103%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

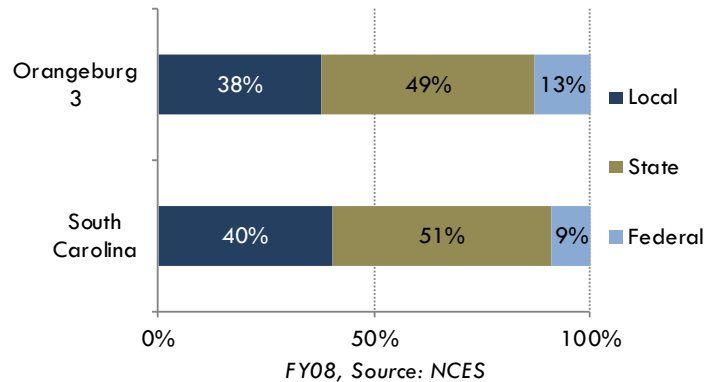


Orangeburg 3 School District

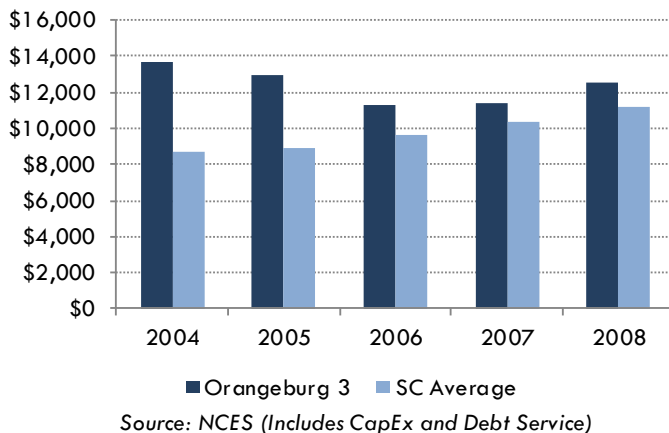
School District Profile

Number of Students in District	3,254	District Rating (2009)	
SC State Average Per District	8,403	At Risk	
FY08, Source: SC Dept. of Education			
		Number of District Schools	
Student / Teacher Ratio	13.8	with Report Card Ratings:	
District Administrators	4	At Risk	1
District Support Staff	1	Below Average	5
School Administrators	13	Average	1
Median Family Income	\$32,347	Good	0
Pct 5-17 Year Olds in Poverty	32%	Excellent	0
Estimated Number of			
District Students in Poverty	1,008	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

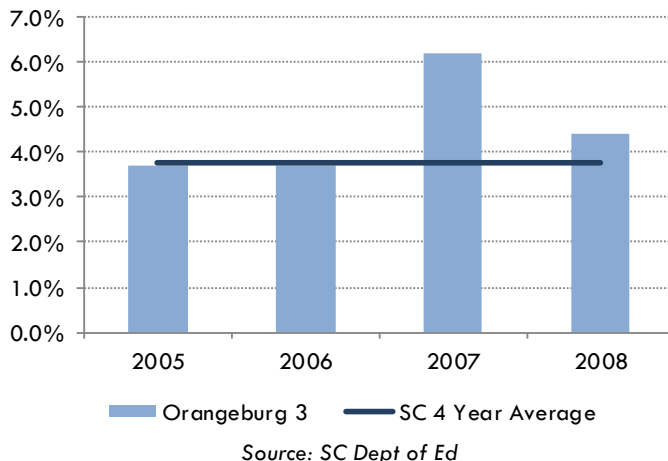


Operating Expenditures by Type per Pupil, 2008

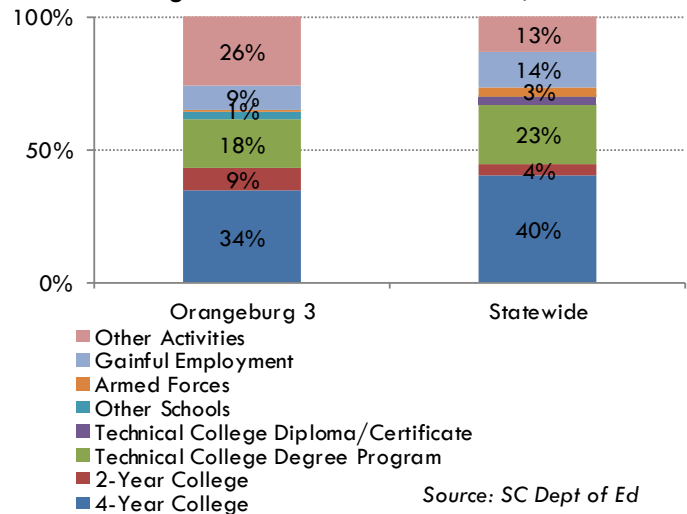
	Orangeburg 3	South Carolina	District / State
Face-to-Face Teaching	\$5,761	\$4,940	117%
Classroom Materials	\$352	\$334	105%
Pupil Support	\$1,080	\$904	119%
Teacher Support	\$501	\$383	131%
Program Support	\$80	\$90	89%
Operations	\$2,608	\$1,980	132%
School Leadership	\$719	\$532	135%
District Leadership	\$140	\$174	81%
District Programs	\$122	\$172	71%
Total Per Pupil Expenditures	\$11,363	\$9,509	119%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

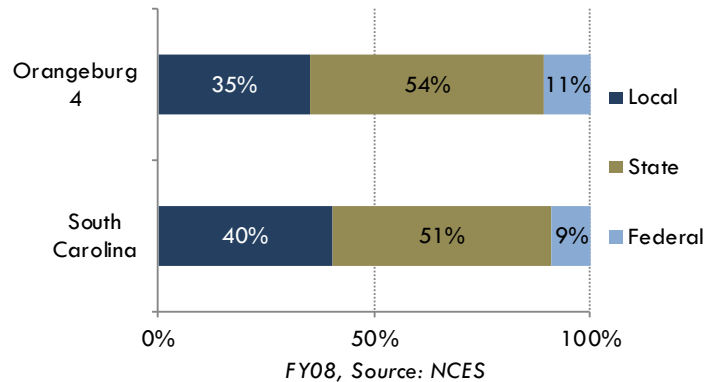


Orangeburg 4 School District

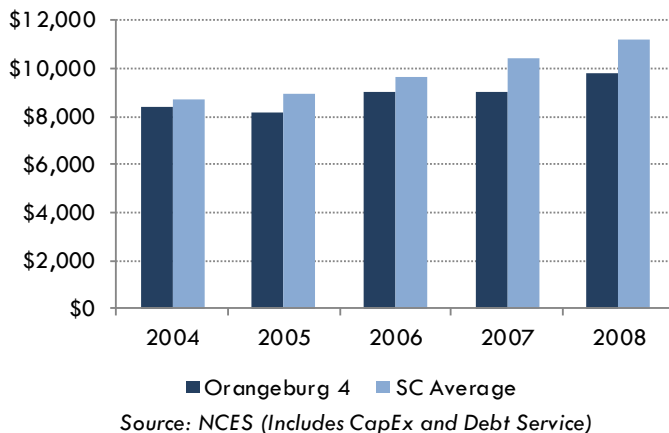
School District Profile

Number of Students in District	4,160	District Rating (2009)	
SC State Average Per District	8,403	Below Average	
FY08, Source: SC Dept. of Education			
		Number of District Schools	
Student / Teacher Ratio	15.6	with Report Card Ratings:	
District Administrators	4	At Risk	3
District Support Staff	0	Below Average	2
School Administrators	16	Average	3
Median Family Income	\$37,096	Good	1
Pct 5-17 Year Olds in Poverty	22%	Excellent	0
Estimated Number of			
District Students in Poverty	886	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

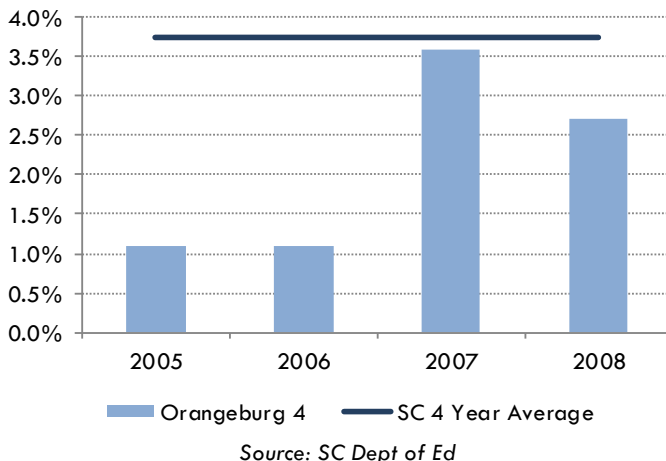


Operating Expenditures by Type per Pupil, 2008

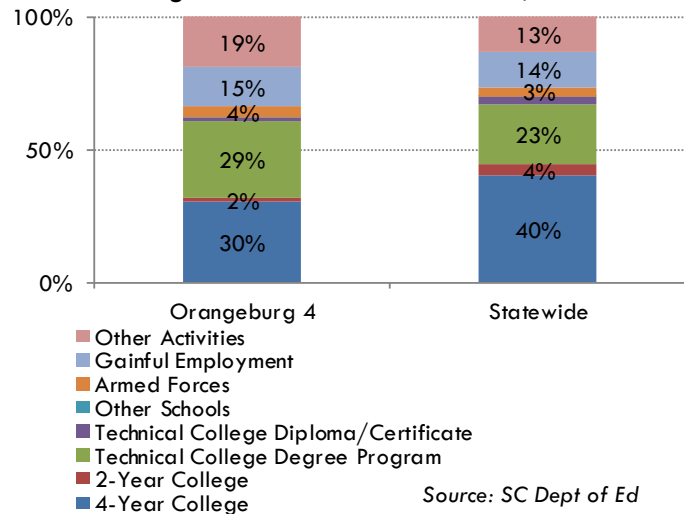
	Orangeburg 4	South Carolina	District / State
Face-to-Face Teaching	\$4,897	\$4,940	99%
Classroom Materials	\$367	\$334	110%
Pupil Support	\$990	\$904	110%
Teacher Support	\$171	\$383	45%
Program Support	\$24	\$90	27%
Operations	\$1,990	\$1,980	101%
School Leadership	\$504	\$532	95%
District Leadership	\$161	\$174	93%
District Programs	\$100	\$172	58%
Total Per Pupil Expenditures	\$9,204	\$9,509	97%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

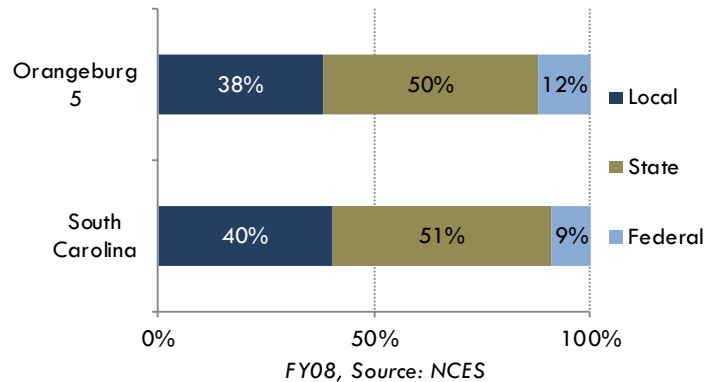


Orangeburg 5 School District

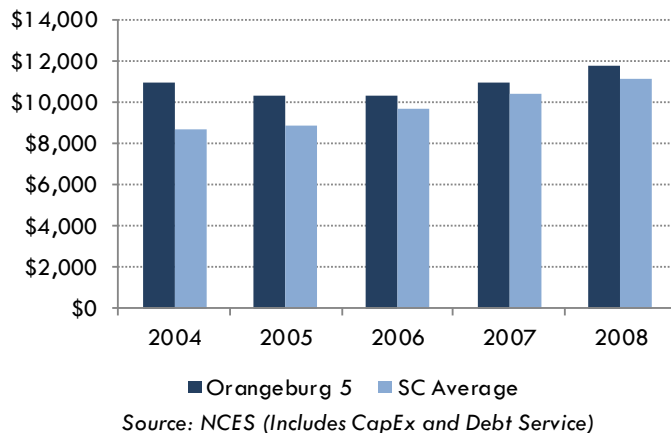
School District Profile

Number of Students in District	6,871	District Rating (2009)	
SC State Average Per District	8,403	Below Average	
FY08, Source: SC Dept. of Education			
		Number of District Schools	
Student / Teacher Ratio	14	with Report Card Ratings:	
District Administrators	7	At Risk	0
District Support Staff	10	Below Average	8
School Administrators	33	Average	6
Median Family Income	\$36,966	Good	0
Pct 5-17 Year Olds in Poverty	25%	Excellent	1
Estimated Number of			
District Students in Poverty	1,749	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

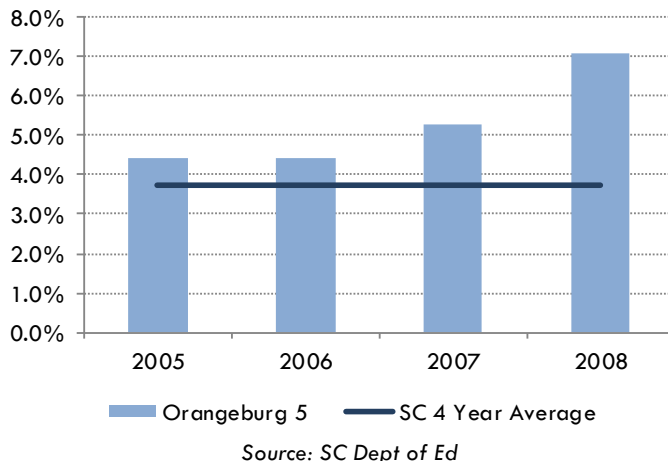


Operating Expenditures by Type per Pupil, 2008

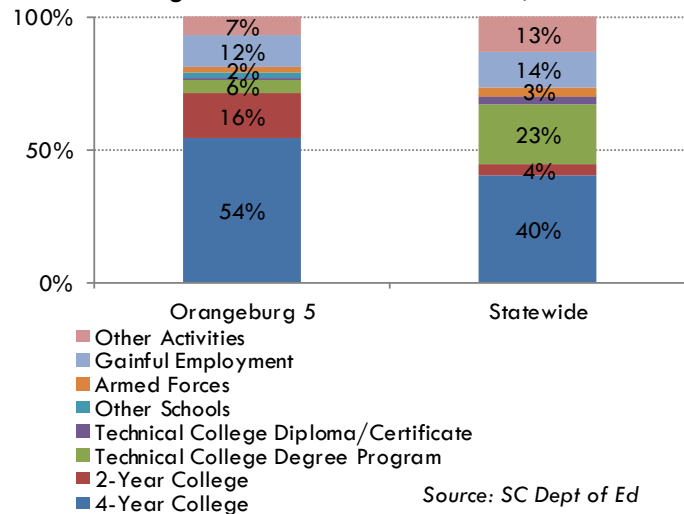
	Orangeburg 5	South Carolina	District / State
Face-to-Face Teaching	\$5,990	\$4,940	121%
Classroom Materials	\$367	\$334	110%
Pupil Support	\$943	\$904	104%
Teacher Support	\$702	\$383	183%
Program Support	\$420	\$90	467%
Operations	\$2,107	\$1,980	106%
School Leadership	\$684	\$532	129%
District Leadership	\$143	\$174	82%
District Programs	\$169	\$172	98%
Total Per Pupil Expenditures	\$11,525	\$9,509	121%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

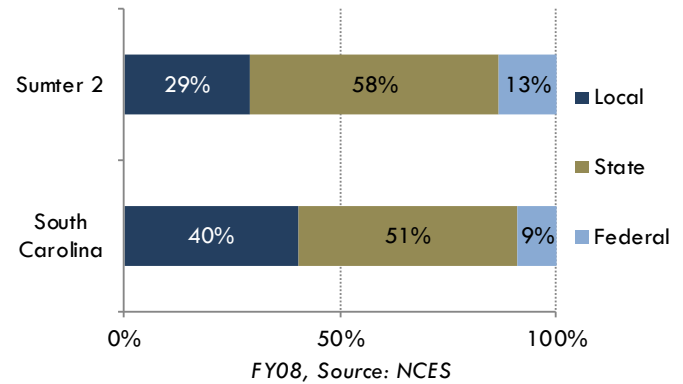


Sumter 2 School District

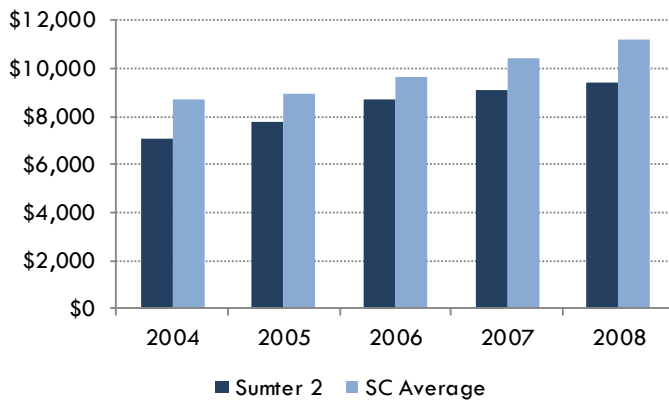
School District Profile

Number of Students in District	8,965	District Rating (2009)
SC State Average Per District	8,403	Below Average
FY08, Source: SC Dept. of Education		
Number of District Schools with Report Card Ratings:		
Student / Teacher Ratio	17.3	
District Administrators	12	At Risk 0
District Support Staff	10	Below Average 3
School Administrators	32	Average 8
Median Family Income	\$36,066	Good 2
Pct 5-17 Year Olds in Poverty	22%	Excellent 0
Estimated Number of District Students in Poverty	1,980	Source: SC Department of Ed
FY08, Source: NCES		

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

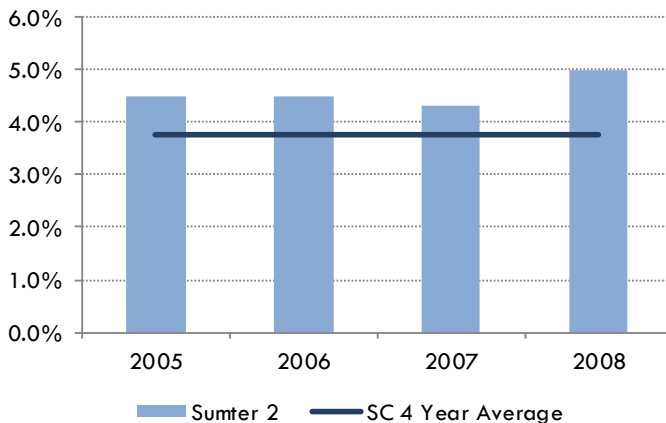


Operating Expenditures by Type per Pupil, 2008

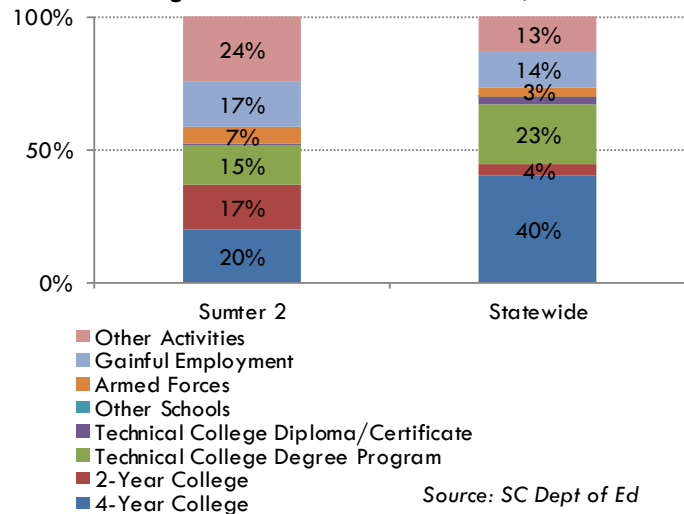
	Sumter 2	South Carolina	District / State
Face-to-Face Teaching	\$4,006	\$4,940	81%
Classroom Materials	\$381	\$334	114%
Pupil Support	\$905	\$904	100%
Teacher Support	\$347	\$383	91%
Program Support	\$72	\$90	80%
Operations	\$1,789	\$1,980	90%
School Leadership	\$511	\$532	96%
District Leadership	\$60	\$174	35%
District Programs	\$135	\$172	79%
Total Per Pupil Expenditures	\$8,206	\$9,509	86%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

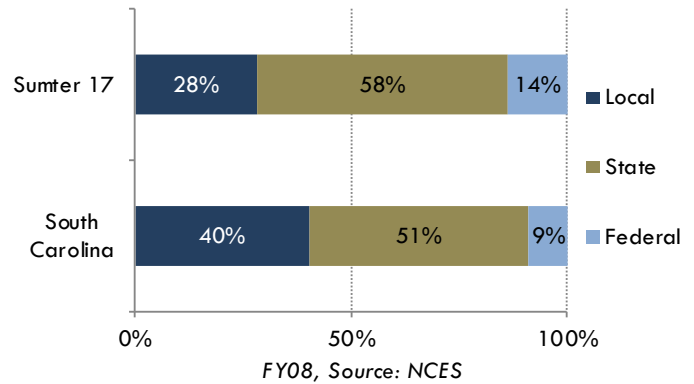


Sumter 17 School District

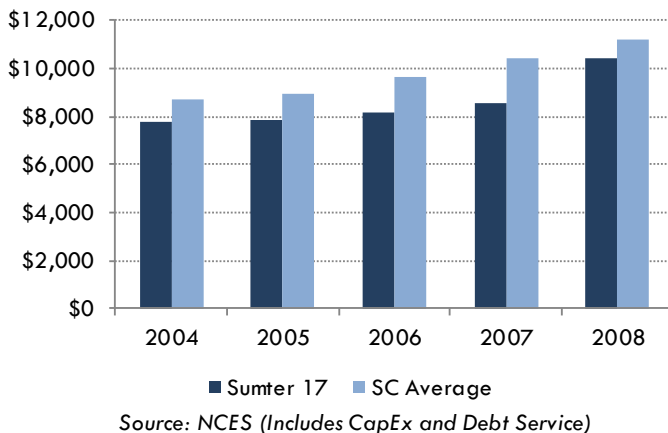
School District Profile

Number of Students in District	8,669	District Rating (2009)	
SC State Average Per District	8,403	Below Average	
FY08, Source: SC Dept. of Education			
Student / Teacher Ratio	17.2	Number of District Schools with Report Card Ratings:	
District Administrators	10	At Risk	0
District Support Staff	26	Below Average	1
School Administrators	94	Average	7
Median Family Income	\$42,059	Good	3
Pct 5-17 Year Olds in Poverty	20%	Excellent	0
Estimated Number of District Students in Poverty	1,709	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

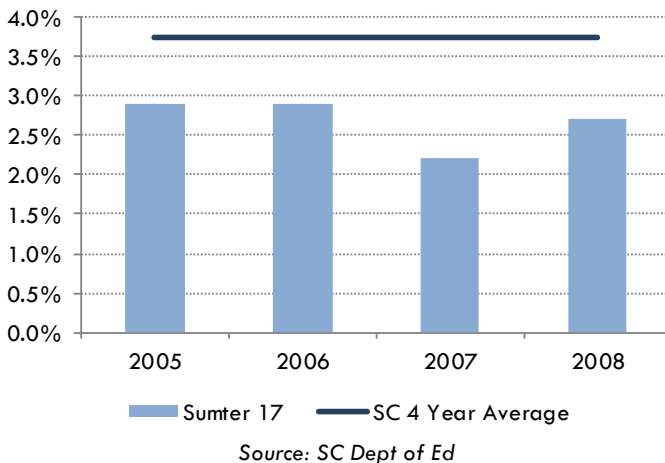


Operating Expenditures by Type per Pupil, 2008

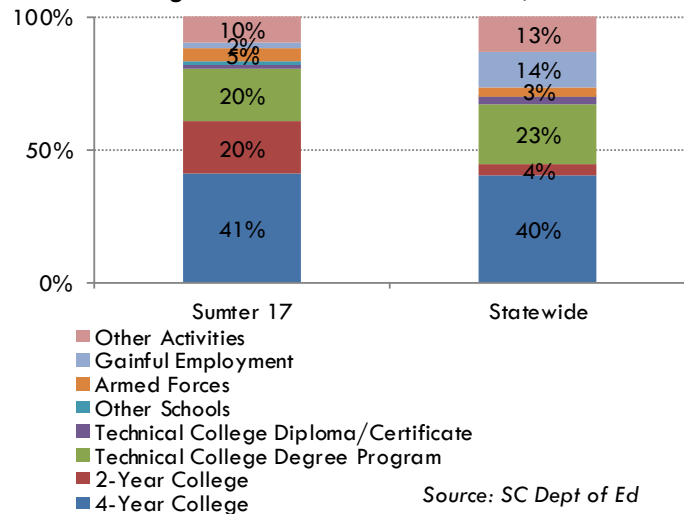
	Sumter 17	South Carolina	District / State
Face-to-Face Teaching	\$4,778	\$4,940	97%
Classroom Materials	\$342	\$334	102%
Pupil Support	\$916	\$904	101%
Teacher Support	\$238	\$383	62%
Program Support	\$69	\$90	77%
Operations	\$1,703	\$1,980	86%
School Leadership	\$458	\$532	86%
District Leadership	\$76	\$174	44%
District Programs	\$181	\$172	105%
Total Per Pupil Expenditures	\$8,761	\$9,509	92%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008

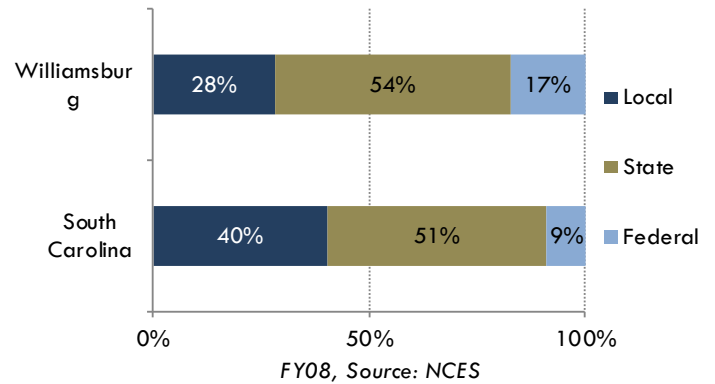


Williamsburg School District

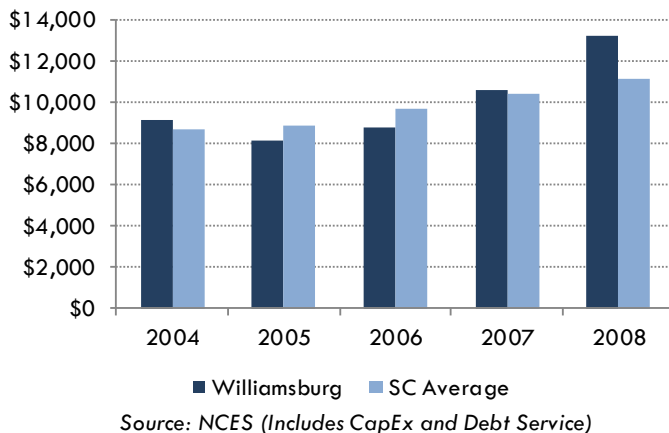
School District Profile

Number of Students in District	5,537	District Rating (2009)	
SC State Average Per District	8,403	At Risk	
FY08, Source: SC Dept. of Education			
		Number of District Schools	
Student / Teacher Ratio	17.6	with Report Card Ratings:	
District Administrators	6	At Risk	2
District Support Staff	3	Below Average	8
School Administrators	24	Average	1
Median Family Income	\$30,379	Good	1
Pct 5-17 Year Olds in Poverty	36%	Excellent	0
Estimated Number of			
District Students in Poverty	1,951	Source: SC Department of Ed	
FY08, Source: NCES			

School District Revenue by Source, 2008



Total School District Expenditures per Pupil

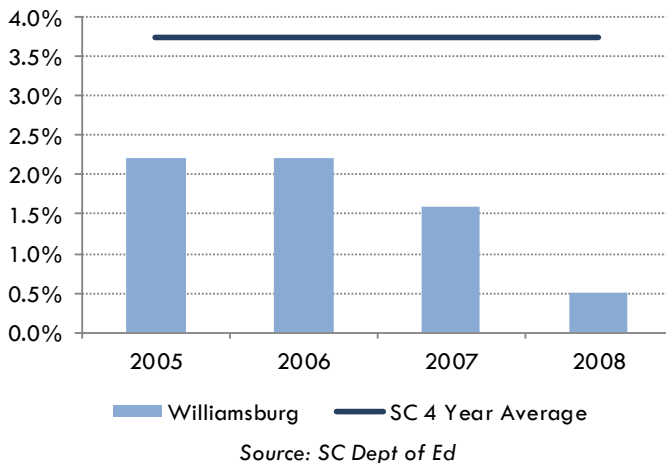


Operating Expenditures by Type per Pupil, 2008

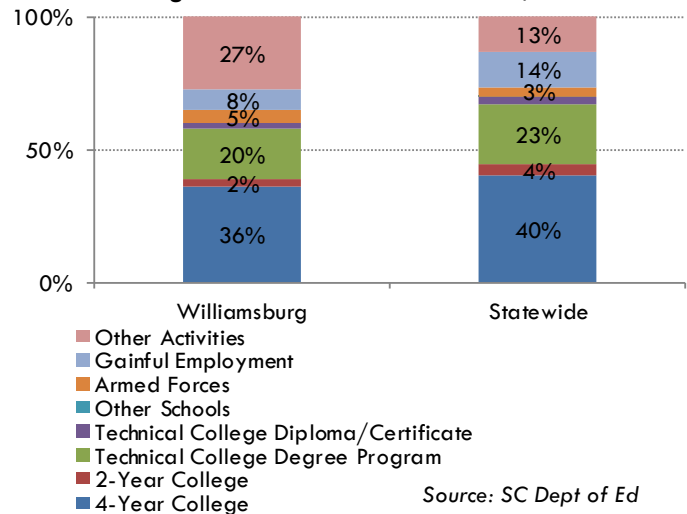
	Williamsburg	South Carolina	District / State
Face-to-Face Teaching	\$4,878	\$4,940	99%
Classroom Materials	\$409	\$334	122%
Pupil Support	\$920	\$904	102%
Teacher Support	\$510	\$383	133%
Program Support	\$138	\$90	153%
Operations	\$2,401	\$1,980	121%
School Leadership	\$501	\$532	94%
District Leadership	\$168	\$174	97%
District Programs	\$215	\$172	125%
Total Per Pupil Expenditures	\$10,140	\$9,509	107%

FY08, Source: SC Dept. of Education

Dropouts as a % of Total Enrollment for Grades 9-12



High School Graduate Outcomes, 2008



Financing Local Government in South Carolina's I-95 Corridor Region

An analysis of local government taxation
policies, revenue and economic development

Division of Research

South Carolina Department of Commerce

David Clayton
Director
Research Division
August 2010

This study examines the county, school district and municipality tax policies and tax revenue in the seventeen county region of South Carolina along the I-95 interstate corridor. The study also discusses the relative tax burden in the region compared to South Carolina as a whole and the economic development impact of taxation in the region.

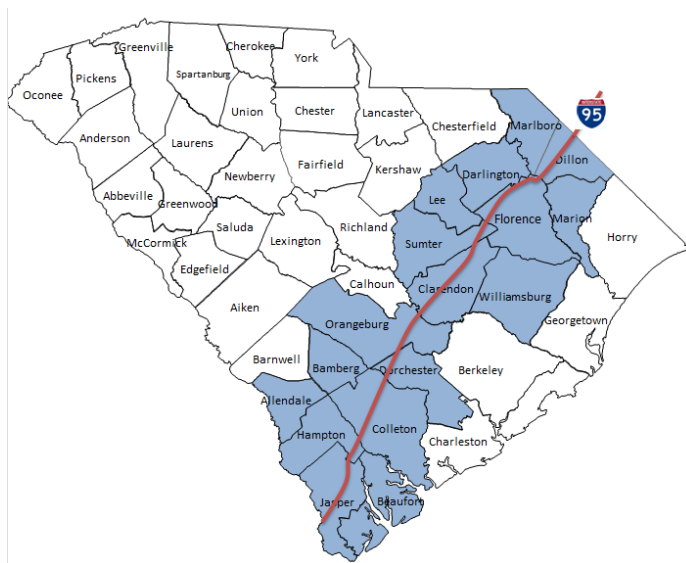


Financing Local Government in South Carolina's I-95 Corridor Region

Introduction

Among South Carolina's 46 counties, many of the 17 straddling the I-95 corridor are the most economically distressed in the state. Stretching from Jasper County in the south to Marlboro County in the north, the I-95 corridor region is home to 969,000 South Carolinians, or 21% of the total state population¹. The accompanying diagram illustrates the counties considered part of the I-95 region for this study.

Figure 1: The I-95 Corridor Region Counties



The region is also home to 33 of the state's 85 school districts and has a large number of multi-district counties. Several school districts, including Dillon 1, Bamberg 2, Clarendon 1 and Marion 7 each serve fewer than 1,000 students. The low population density and low per capita income of the area necessitate sound tax policies and cost control measures for financial stability.

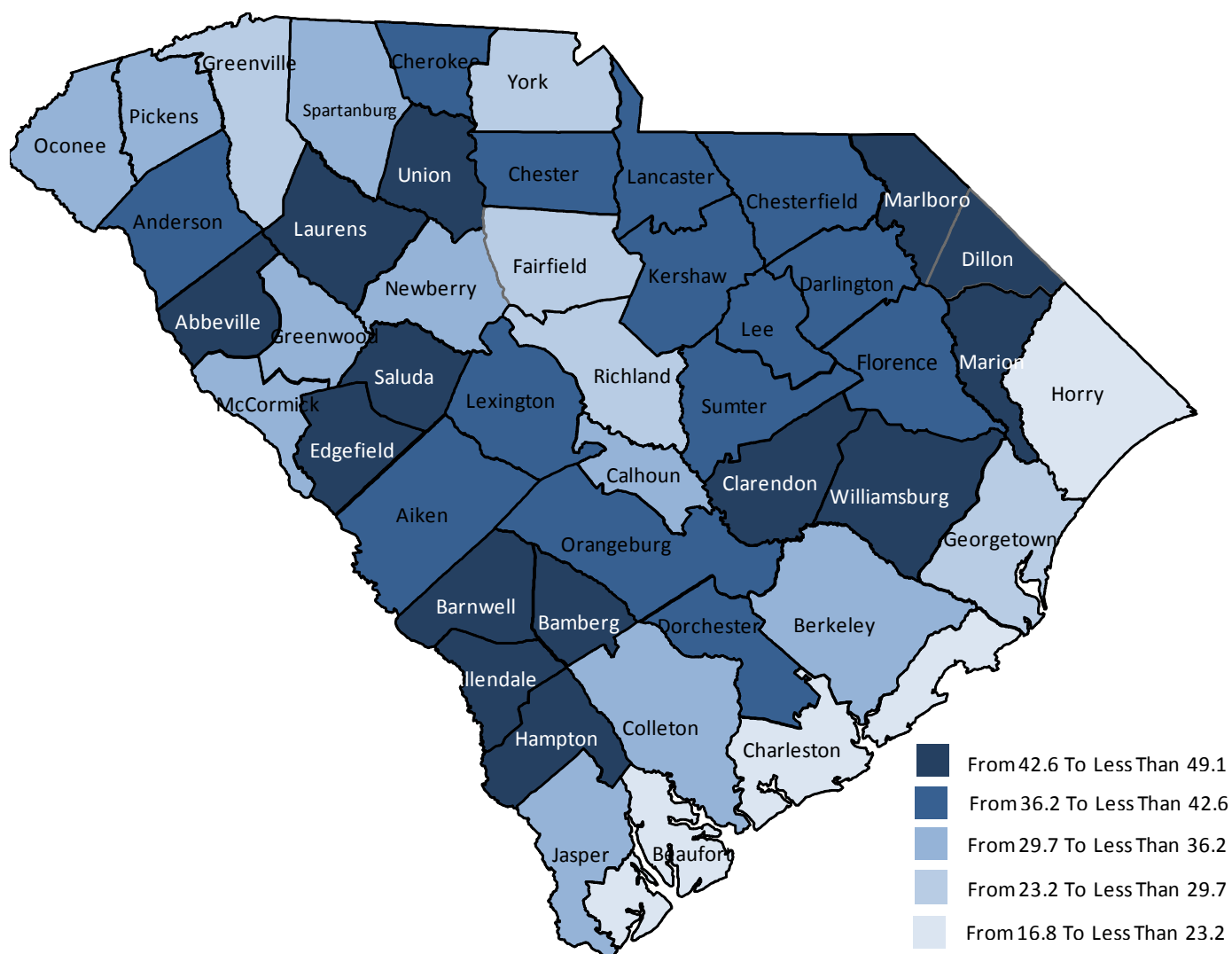
State and Local Revenue Sources for Governments in the I-95 Corridor Region

The counties and school districts of the I-95 corridor rely heavily on state tax dollars to support their operations, to a much larger degree than other counties in South Carolina. The map on the following page shows the percentage of total municipal, county and school district operations financed by state revenue streams between 2000 and 2008 for every county in South Carolina. During this time, Barnwell County (just outside the defined I-95 region) relied the most on state dollars to fund its operations, with 49.1% of its expenditures coming from state sources. Dillon and Marlboro Counties are next with 48.5% and 47.9%, respectively. On the other end of the spectrum, Beaufort relies on state dollars for only 16.8% of expenditures, Charleston for 18.4% and Horry for 20.8%. These counties' considerably larger property tax bases sustain the majority of local government operations. Richland and Greenville counties also rely on state sources for less than 30% of local operations.

Between 1998 and 2008, counties, school districts and municipalities in South Carolina have become less reliant on the state as a source of revenue. In 1998, the local governments of South Carolina received 35.6% of total revenues from state sources; in 2008, the figure was 34.8%. The I-95 region saw the reverse trend. In 1998, 47.7% of I-95 local government revenue came from state sources, compared to 49.0% in 2008. Figure 3 provides the revenue trend for the I-95 corridor counties, excluding Beaufort. Beaufort is excluded from this chart because its large property tax base (\$1.7 billion assessed value in 2008) is an extreme outlier from the other counties in the area. The erratic revenue trends in 2004 and 2007 were due to large local bond issues in those years. For comparison, Figure 4 shows the same local, state and federal funding source trends for South Carolina statewide. On a per capita basis, the I-95 corridor governments, excluding Beaufort, receive \$1,370 in local funding, \$1,097 in state funding and \$257 from federal sources per person in 2008. Statewide, the per capita local government funding is \$1,725 from local sources, \$977 from state sources and \$192 from federal sources.

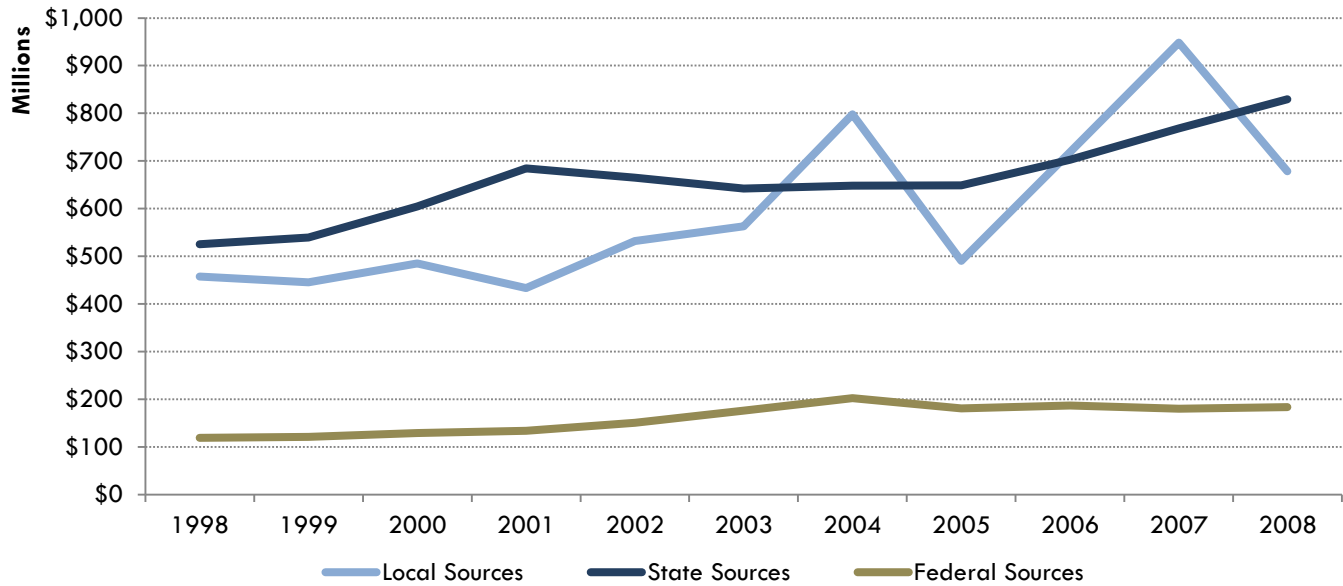
¹ US Census Bureau, July 2009.

Figure 2: Percent of Local Government (Municipality, County and School District) Revenue from State Sources, 2000 - 2008



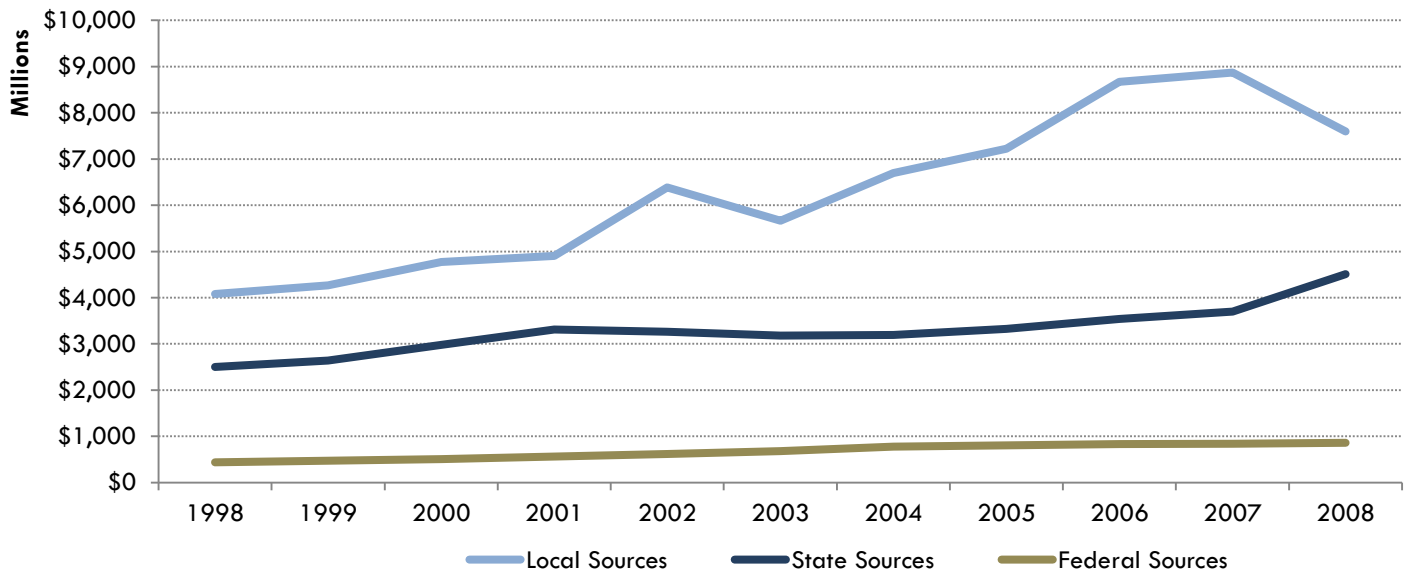
Source: SC Budget and Control Board, Office of Research and Statistics, County Financial Reports, July 2010

Figure 3: Municipality, County and School District Revenue by Source for the I-95 Corridor Region
(Excluding Beaufort County), 2000 – 2008



Source: SC Budget and Control Board, Office of Research and Statistics, County Financial Reports (July 2010)

Figure 4: Municipality, County and School District Revenue by Source for South Carolina (Statewide), 2000 – 2008



Source: SC Budget and Control Board, Office of Research and Statistics, County Financial Reports (July 2010)

Property Taxes in the I-95 Corridor Region

Property taxes in South Carolina vary by county, school district and municipal area. Because some school districts and municipalities cross county lines, it is difficult to calculate an aggregate tax rate for any one county using the rates levied in each jurisdiction weighted by the assessed property in the counties. Therefore, county and school district property tax rate comparisons are made two alternative ways. First, the actual millage rates levied by each county and school district in the state are compared. Second, as an aggregate measure of local tax burden in a county, the weighted average implicit tax rates are calculated based on actual property tax collections. The implicit school district average millage rates are computed from the tax revenues reported by the school districts and their assessed values. Likewise, the implicit county average millage rates are computed from the tax revenues reported by the counties and their assessed values. Implicit rates for cities and special purpose districts are based on the millage not included in the school district and county average millage rates.

The tables on the following pages provide the county and school district base millage rates levied in South Carolina, as of December 2009. Counties and districts in the I-95 corridor region are highlighted. Fourteen of the seventeen I-95 corridor counties have county base property tax millage rates above the state median; however, in terms of education funding, property tax rates in the region are lower than in other areas of the state. Among the 33 school districts in the I-95 corridor region, 20 are funded at millage rates below the state median.

Table 1: South Carolina County Base Millage Rates, 2009 (I-95 Corridor Counties Shaded)

County	County Base Millage Rate	Rank in SC	County	County Base Millage Rate	Rank in SC
Chester	280.40	1	Abbeville	88.70	24
Allendale	216.00	2	Chesterfield	88.00	25
Hampton	196.00	3	Anderson	83.90	26
Fairfield	175.90	4	Cherokee	83.10	27
Lee	167.90	5	Florence	81.80	28
Clarendon	152.70	6	Lexington	81.00	29
Williamsburg	152.40	7	Lancaster	80.90	30
Newberry	148.70	8	Laurens	79.80	31
Saluda	146.10	9	Spartanburg	77.90	32
Sumter	144.60	10	Dorchester	76.80	33
Dillon	136.50	11	Aiken	74.70	34
Bamberg	134.10	12	Kershaw	73.70	35
Barnwell	134.00	13	Oconee	67.30	36
Union	132.90	14	Darlington	66.57	37
Jasper	126.00	15	York	66.00	38
McCormick	122.00	16	Greenville	61.50	39
Colleton	116.20	17	Pickens	60.00	40
Calhoun	112.50	18	Greenwood	55.40	41
Marion	110.00	19	Charleston	54.40	42
Edgefield	106.34	20	Berkeley	50.00	43
Richland	101.80	21	Georgetown	49.20	44
Marlboro	100.20	22	Beaufort	47.85	45
Orangeburg	97.76	23	Horry	47.30	46

Source: South Carolina Association of Counties, January 2010

Table 2: South Carolina School District Millage Rates, 2009(I-95 Corridor School Districts Shaded)

County	School District	District Millage Rate	Rank in SC
Lexington	Lexington 4	383.6	1
Richland	Richland 2	342.3	2
Hampton	Hampton 2	329.0	3
Lexington	Lexington 1	321.1	4
Bamberg	Bamberg 1	310.8	5
Bamberg	Bamberg 2	297.9	6
Spartanburg	Spartanburg 1	289.7	7
Lexington	Lexington 3	288.3	8
Allendale	Allendale	288.0	9
Spartanburg	Spartanburg 3	286.4	10
Richland	Richland 1	284.4	11
Dorchester	Dorchester 4	275.5	12
Spartanburg	Spartanburg 7	274.2	13
Florence	Florence 5	273.2	14
Lexington	Lexington 5	265.0	15
York	York 1	262.6	16
Orangeburg	Orangeburg 3	260.0	17
Clarendon	Clarendon 3	259.6	18
Newberry	Newberry	254.3	19
Orangeburg	Orangeburg 5	249.3	20
Greenwood	Greenwood 51	247.4	21
Anderson	Anderson 2	245.3	22
Greenwood	Greenwood 50	244.2	23
Laurens	Laurens 56	241.4	24
York	York 4	239.4	25
Spartanburg	Spartanburg 2	234.0	26
Spartanburg	Spartanburg 5	232.3	27
Hampton	Hampton 1	223.0	28
Chester	Chester	221.4	29
York	York 2	221.0	30
Kershaw	Kershaw	220.6	31
Marion	Marion 7	220.0	32
York	York 3	219.9	33
Florence	Florence 2	219.3	34
Berkeley	Berkeley	218.9	35
Spartanburg	Spartanburg 6	216.8	36
Orangeburg	Orangeburg 4	214.0	37
Edgefield	Edgefield	213.2	38
Fairfield	Fairfield	213.0	39
Barnwell	Barnwell 19	209.3	40
Barnwell	Barnwell 45	209.0	41
Anderson	Anderson 5	208.3	42

County	School District	District Millage Rate	Rank in SC
Spartanburg	Spartanburg 4	207.9	43
Darlington	Darlington	206.2	44
Florence	Florence 1	206.0	45
Marlboro	Marlboro	205.3	46
Dorchester	Dorchester 2	205.0	47
Anderson	Anderson 4	204.8	48
Sumter	Sumter 2	204.5	49
Greenwood	Greenwood 52	200.9	50
Anderson	Anderson 3	200.5	51
Lee	Lee	199.0	52
Abbeville	Abbeville	197.1	53
Anderson	Anderson 1	197.0	54
Cherokee	Cherokee	196.9	55
Laurens	Laurens 55	194.5	56
Marion	Marion 1	192.0	57
Florence	Florence 4	190.9	58
Sumter	Sumter 17	187.7	59
Florence	Florence 3	185.6	60
Barnwell	Barnwell 29	183.7	61
Marion	Marion 2	182.0	62
Chesterfield	Chesterfield	179.5	63
Lexington	Lexington 2	178.7	64
Lancaster	Lancaster	175.3	65
Pickens	Pickens	168.1	66
Union	Union	167.9	67
Williamsburg	Williamsburg	166.5	68
Aiken	Aiken	164.5	69
Dillon	Dillon 1	158.5	70
Dillon	Dillon 2	158.5	70
Dillon	Dillon 3	158.5	70
Greenville	Greenville	156.7	73
McCormick	McCormick	155.9	74
Clarendon	Clarendon 1	152.2	75
Colleton	Colleton	150.9	76
Saluda	Saluda	149.1	77
Oconee	Oconee	145.1	78
Calhoun	Calhoun	145.0	79
Horry	Horry	139.3	80
Jasper	Jasper	129.0	81
Charleston	Charleston	126.6	82
Georgetown	Georgetown	125.9	83
Clarendon	Clarendon 2	119.3	84
Beaufort	Beaufort	117.0	85

Source: South Carolina Association of Counties, January 2010

The following table provides the total weighted average implicit millage rates for all counties in South Carolina, including county operations, school district financing and municipal and special purpose district financing. These calculated tax rates are based on actual tax collections and assessed property values in the counties. With a total average millage rate of 616 mills, Allendale County has the highest property tax burden in the state. However, in Allendale County, the school district portion of the overall property tax burden is only 38%, compared to the statewide average of 55%. Hampton, Bamberg and Lee Counties also allocate a below average share of total property tax collections to fund schools.

As a region, the I-95 corridor counties allocate 46% of property tax collections to fund school operations whereas the rest of the state allocates 55% towards schools. In the I-95 region, the aggregate average millage used to finance municipalities and special purpose districts is 102 mills, which is 23% higher than the statewide county average of 83 mills. While the relatively low population density and larger land area may necessitate higher operating costs for counties and towns in the area, it is important to note that other sparsely populated regions of South Carolina, with relatively low property tax bases, operate with much lower tax burdens. Oconee, Darlington (in the I-95 region), Pickens and Kershaw Counties each have relatively low property tax burdens. More specifically, each of these rural counties has among the lowest county and municipal property tax rates in the state, while still adequately funding education through property tax collections.

Although examining property tax rates, either the rates levied or implicit rates, is the most factual method of comparing tax burdens in counties and school districts, this method neglects the vast differences in assessed property values for similar real estate in different regions of the state. Put another way, differences in cost of living and property values between the counties in the I-95 corridor region and the rest of South Carolina have a significant impact on the true burden of property taxes in these areas. Valuation differences are even more magnified when accounting for homestead exemptions, as a larger percentage of the assessed tax base will fall below the \$50,000 homestead exemption threshold.

Table 3: Total Implicit Average Property Tax Millage Rates in SC (Counties, School Districts and Municipalities), 2008

County	Total Average Millage Rates	Rank in SC
Allendale	616	1
Hampton	523	2
Bamberg	499	3
Newberry	454	4
Lee	453	5
Richland	432	6
Chester	429	7
Lexington	416	8
Orangeburg	403	9
Fairfield	396	10
Barnwell	395	11
Saluda	379	12
Williamsburg	369	13
Marlboro	367	14
Sumter	365	15
Dorchester	358	16
Dillon	356	17
Abbeville	345	18
Clarendon	344	19
Edgefield	341	20
Spartanburg	337	21
Union	330	22
York	329	23
Laurens	324	24
Jasper	324	25
Greenwood	321	26
McCormick	320	27
Anderson	318	28
Marion	318	29
Colleton	318	30
Chesterfield	316	31
Florence	314	32
Lancaster	310	33
Cherokee	302	34
Calhoun	296	35
Aiken	282	36
Kershaw	279	37
Pickens	275	38
Darlington	274	39
Greenville	274	40
Berkeley	272	41
Oconee	264	42
Horry	236	43
Beaufort	225	44
Charleston	221	45
Georgetown	215	46

Source: SC Budget and Control Board, Office of Research and Statistics, June 2010

An alternative measure of property tax burden can be calculated using the total owner-occupied property tax revenue for a county divided by the estimated number of home owning households in the county. Comparing this average household property tax burden to the average household income provides a good measure of relative tax burdens in South Carolina. Accordingly, all but three of the seventeen counties in the I-95 corridor region have below average per-homeowner property tax burdens, when accounting for property value and income variations between counties.

The table on the following page provides this alternate measure of homeownership property tax burden, by county. In Dillon, Lee, Marlboro and Williamsburg Counties, the estimated homeowner property taxes of 0.58% to 0.68% of median household income, are among the six lowest homeowner property tax burdens in the state. The highest average homeowner household property tax burden is in Beaufort County, with a ratio of 3.21% of median household income, despite having the third lowest combined implicit property tax rate in the state. This inconsistency is due to the relatively high property values in Beaufort County.

Despite very similar homeownership rates between the I-95 corridor region and the rest of South Carolina, taxpayers in this region rely to a much larger degree on other revenue sources to fund county and school districts. Although property values may be relatively depressed in some areas of the I-95 corridor region, the valuation differences alone cannot make up the vast differences evident in the table below. Table 5 shows the percentage of total tax collections generated by owner-occupied residential property in each county of the state. In most of these counties, owner occupied real estate property taxes makes up less than 5% of the total local tax revenue.

In summary, two important conclusions can be drawn from the tables on the following pages. First, homeowners in the I-95 corridor region pay a significantly lower portion of their total income in property taxes, accounting for both variations in property valuation and incomes between counties. Second, and consequently, property taxes from homeowners in the I-95 corridor region fund a considerably lower portion of overall school district, county and city operation expenses than homeowner property taxes levied in other parts of South Carolina.

Table 4: Estimated Primary Residence Property Tax Burden per Home-Owning Household in South Carolina, 2008

County	Estimated Number of Households	Approximate Home Ownership Rate	Median household Income	Owner-Occupied Property Tax Revenue	Average Home-owning Household Property Tax Burden	Average Home-owning Household Property Tax Burden / Median Household Income	Rank in SC
Beaufort	45,532	73.20%	\$55,897	\$59,735,579	\$1,792	3.21%	1
Charleston	123,326	61.00%	\$50,213	\$110,453,380	\$1,468	2.92%	2
York	61,051	73.10%	\$51,636	\$62,259,780	\$1,395	2.70%	3
Richland	120,101	61.40%	\$49,653	\$98,329,794	\$1,333	2.69%	4
Lexington	83,240	77.20%	\$52,515	\$88,201,847	\$1,373	2.61%	5
Horry	81,800	73.00%	\$42,515	\$56,010,417	\$938	2.21%	6
Oconee	27,283	78.40%	\$42,668	\$17,740,607	\$829	1.94%	7
McCormick	3,558	81.00%	\$37,676	\$2,094,473	\$727	1.93%	8
Georgetown	21,659	81.40%	\$48,132	\$16,345,122	\$927	1.93%	9
Dorchester	34,709	75.00%	\$60,254	\$30,163,375	\$1,159	1.92%	10
Newberry	14,026	76.80%	\$43,570	\$8,850,686	\$822	1.89%	11
Greenville	149,556	68.20%	\$48,147	\$90,243,850	\$885	1.84%	12
Lancaster	23,178	75.00%	\$39,898	\$12,246,021	\$704	1.77%	13
Fairfield	8,774	77.40%	\$35,880	\$4,287,616	\$631	1.76%	14
Sumter	37,728	69.50%	\$38,167	\$16,492,314	\$629	1.65%	15
Spartanburg	97,735	72.00%	\$45,000	\$51,993,112	\$739	1.64%	16
Aiken	55,587	75.60%	\$43,895	\$28,524,791	\$679	1.55%	17
Kershaw	20,188	82.00%	\$44,446	\$11,225,642	\$678	1.53%	18
Cherokee	20,495	73.90%	\$37,436	\$8,527,732	\$563	1.50%	19
Pickens	41,306	73.50%	\$41,577	\$18,186,083	\$599	1.44%	20
Anderson	65,649	76.30%	\$44,747	\$31,245,280	\$624	1.39%	21
Edgefield	8,270	80.50%	\$42,422	\$3,862,114	\$580	1.37%	22
Berkeley	49,922	74.20%	\$49,414	\$24,093,196	\$650	1.32%	23
Orangeburg	34,118	75.60%	\$32,694	\$10,812,245	\$419	1.28%	24
Jasper	7,042	77.70%	\$38,778	\$2,640,305	\$483	1.24%	25
Hampton	7,444	78.10%	\$36,003	\$2,534,486	\$436	1.21%	26
Greenwood	25,729	69.20%	\$39,628	\$8,254,500	\$464	1.17%	27
Bamberg	6,123	74.70%	\$30,305	\$1,538,808	\$336	1.11%	28
Florence	47,147	73.00%	\$40,997	\$15,509,736	\$451	1.10%	29
Colleton	14,470	80.30%	\$34,136	\$4,251,284	\$366	1.07%	30
Marion	13,301	73.50%	\$30,832	\$3,170,865	\$324	1.05%	31
Barnwell	9,021	75.50%	\$35,460	\$2,534,960	\$372	1.05%	32
Chester	12,880	78.40%	\$35,886	\$3,529,783	\$350	0.97%	33
Allendale	3,915	72.70%	\$25,329	\$642,736	\$226	0.89%	34
Chesterfield	16,557	76.30%	\$34,492	\$3,638,353	\$288	0.83%	35
Saluda	7,127	80.60%	\$40,295	\$1,868,498	\$325	0.81%	36
Darlington	25,793	77.00%	\$37,650	\$5,967,363	\$300	0.80%	37
Abbeville	10,131	80.50%	\$36,041	\$2,330,239	\$286	0.79%	38
Clarendon	11,812	79.10%	\$32,725	\$2,191,006	\$235	0.72%	39
Union	12,087	76.70%	\$34,915	\$2,202,497	\$238	0.68%	40
Dillon	11,199	72.00%	\$30,935	\$1,688,400	\$209	0.68%	41
Lee	6,886	79.40%	\$30,876	\$1,098,056	\$201	0.65%	42
Marlboro	10,478	70.80%	\$30,749	\$1,346,079	\$181	0.59%	43
Williamsburg	13,714	80.50%	\$28,902	\$1,860,024	\$168	0.58%	44
Laurens	26,290	77.50%	\$40,432	\$4,653,142	\$228	0.56%	45
Calhoun	5,917	84.40%	\$38,803	\$1,083,868	\$217	0.56%	46

Source: Implicit average tax rates are from the SC Budget and Control Board, Office of Research and Statistics (2009). Housing and income data are from the US Census Bureau, 2000 and 2008 Estimates.

Table 5: Portion of Local Revenue Derived from Homeowner Property Taxes in South Carolina, 2008

County	Owner-Occupied Property Tax Revenue	Total Local Revenue Counties, School Districts, Cities	Percent of Total Revenue from Owner Occupied Property	Rank in SC
Beaufort	\$59,735,579	\$541,728,659	11.03%	1
Lexington	\$88,201,847	\$822,595,114	10.72%	2
Dorchester	\$30,163,375	\$302,521,689	9.97%	3
Oconee	\$17,740,607	\$188,357,799	9.42%	4
McCormick	\$2,094,473	\$23,700,812	8.84%	5
Charleston	\$110,453,380	\$1,252,586,926	8.82%	6
Greenville	\$90,243,850	\$1,049,220,683	8.60%	7
Richland	\$98,329,794	\$1,156,184,485	8.50%	8
York	\$62,259,780	\$741,530,196	8.40%	9
Kershaw	\$11,225,642	\$139,566,187	8.04%	10
Georgetown	\$16,345,122	\$206,731,888	7.91%	11
Newberry	\$8,850,686	\$113,592,994	7.79%	12
Spartanburg	\$51,993,112	\$693,602,728	7.50%	13
Anderson	\$31,245,280	\$424,642,821	7.36%	14
Aiken	\$28,524,791	\$390,808,397	7.30%	15
Lancaster	\$12,246,021	\$173,078,566	7.08%	16
Edgefield	\$3,862,114	\$55,332,975	6.98%	17
Pickens	\$18,186,083	\$266,972,883	6.81%	18
Cherokee	\$8,527,732	\$136,201,780	6.26%	19
Sumter	\$16,492,314	\$283,441,938	5.82%	20
Berkeley	\$24,093,196	\$420,278,504	5.73%	21
Fairfield	\$4,287,616	\$76,052,418	5.64%	22
Saluda	\$1,868,498	\$34,082,203	5.48%	23
Horry	\$56,010,417	\$1,059,217,589	5.29%	24
Florence	\$15,509,736	\$354,679,143	4.37%	25
Abbeville	\$2,330,239	\$54,855,989	4.25%	26
Orangeburg	\$10,812,245	\$264,563,762	4.09%	27
Greenwood	\$8,254,500	\$209,811,613	3.93%	28
Colleton	\$4,251,284	\$109,585,666	3.88%	29
Hampton	\$2,534,486	\$65,401,560	3.88%	30
Bamberg	\$1,538,808	\$40,521,851	3.80%	31
Chester	\$3,529,783	\$95,787,537	3.69%	32
Barnwell	\$2,534,960	\$69,226,815	3.66%	33
Marion	\$3,170,865	\$87,736,923	3.61%	34
Darlington	\$5,967,363	\$168,764,567	3.54%	35
Laurens	\$4,653,142	\$133,727,358	3.48%	36
Chesterfield	\$3,638,353	\$105,436,581	3.45%	37
Jasper	\$2,640,305	\$77,968,910	3.39%	38
Union	\$2,202,497	\$71,487,143	3.08%	39
Calhoun	\$1,083,868	\$43,445,765	2.49%	40
Clarendon	\$2,191,006	\$89,308,444	2.45%	41
Dillon	\$1,688,400	\$80,054,040	2.11%	42
Allendale	\$642,736	\$31,850,261	2.02%	43
Marlboro	\$1,346,079	\$69,302,179	1.94%	44
Williamsburg	\$1,860,024	\$105,991,653	1.75%	45
Lee	\$1,098,056	\$80,379,646	1.37%	46

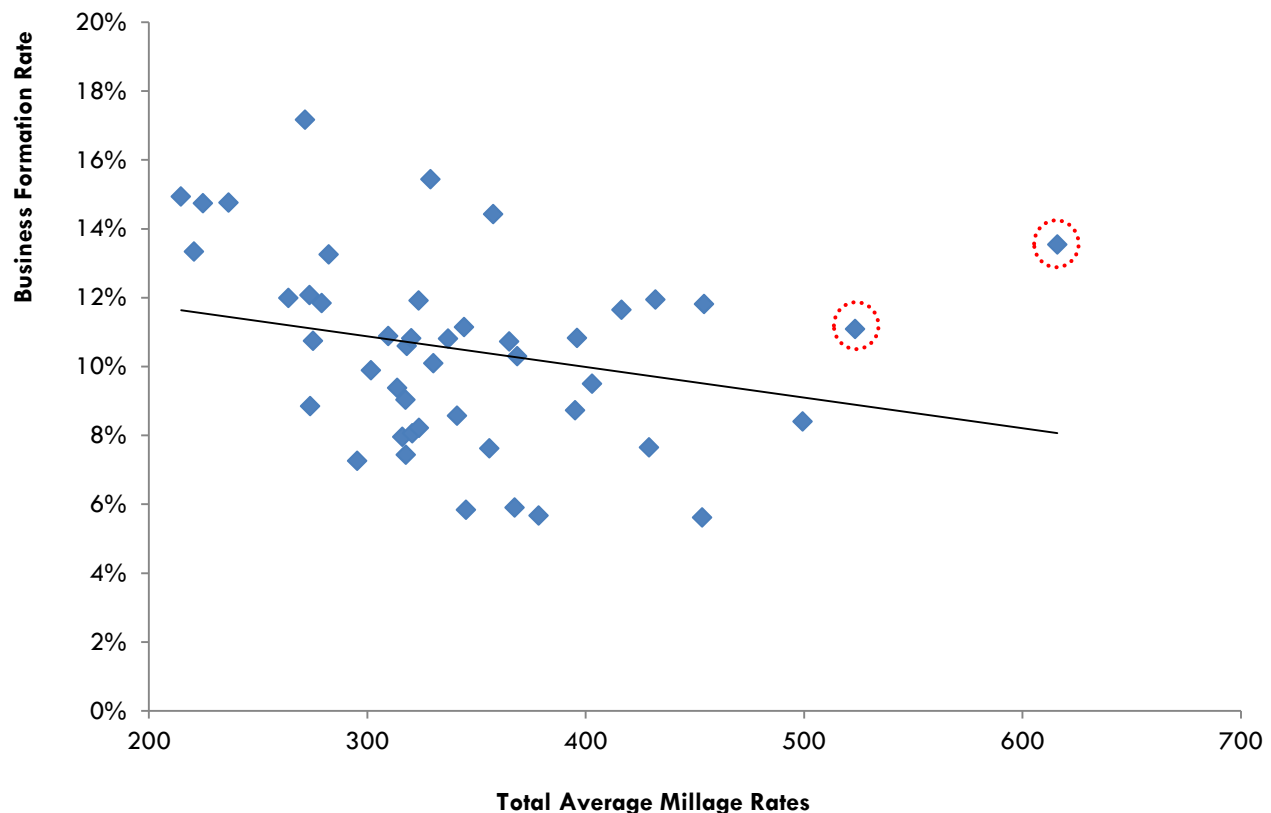
Source: SC Budget and Control Board, Office of Research and Statistics, 2009

Property Taxes and Economic Development

While property taxes are critical to financing education and local governments in the state, property tax rates can be a significant factor in the decision making process for executives or entrepreneurs considering South Carolina for capital investment. The following figure shows a clear correlation between property tax rates in South Carolina and the business formation rate, which is defined as the number of new businesses formed in the year divided by the number of existing businesses the previous year. While the correlation between property tax rates and business formation rates is statistically significant (p-value 0.08), it is interesting to note that the two significant outliers from the regression are counties in the I-95 corridor region.

Specifically Allendale County, with a 616 implicit average millage rate, and Hampton County, with a 523 implicit average millage rate, have much higher business formation rates than the correlation would predict. In fact, the majority of I-95 corridor counties are above this regression line, indicating that other factors, i.e. lower wage rates, lower property costs, power costs and targeted economic development incentives, may play a larger role in the business decision making process than property tax rates in these counties. While low property tax rates are important for attracting economic development in these counties, the cost advantages of labor, land, materials and energy in the I-95 corridor region are probably more significant factors.

Figure 5: Correlation of Aggregate Average Implicit Property Tax Millage Rates to Business Formation Rates in South Carolina

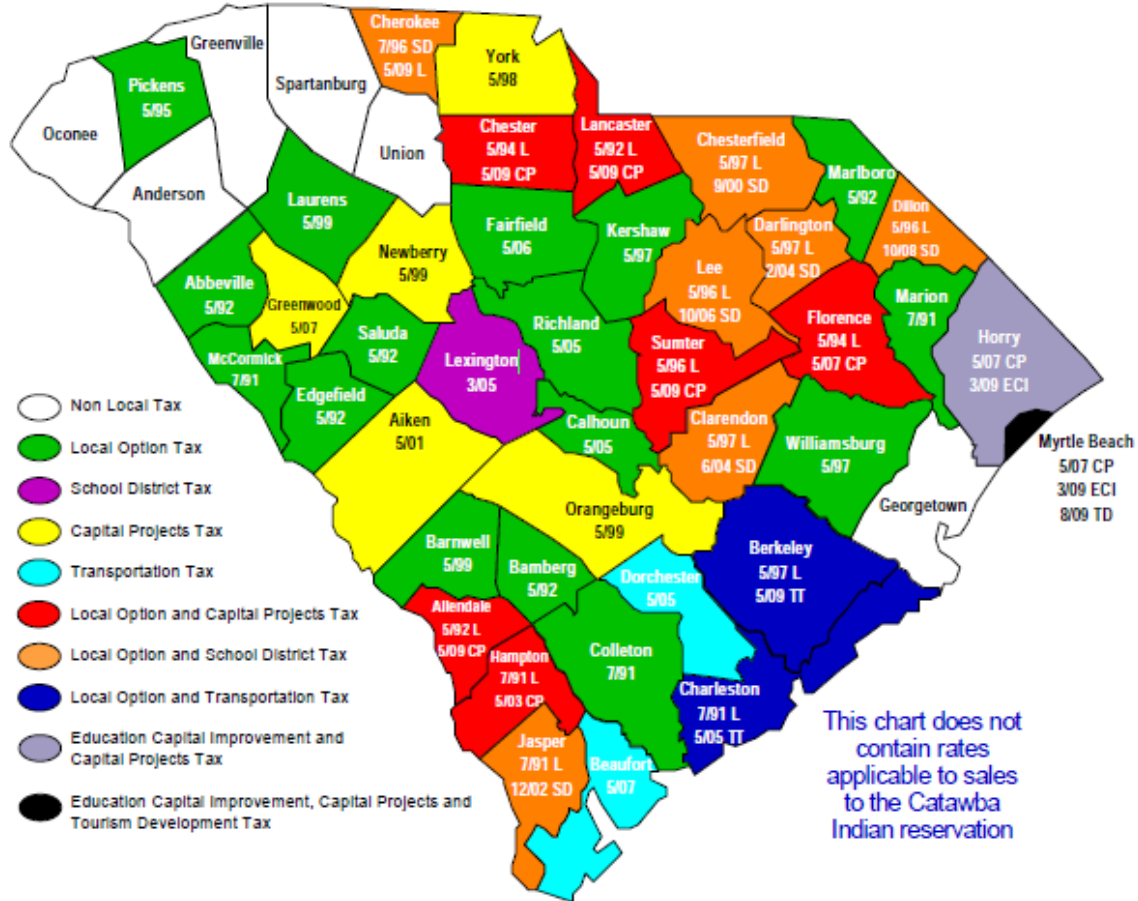


Source: Implicit average tax rates are from the SC Budget and Control Board, Office of Research and Statistics (2006). Business formation rates (new business births / existing businesses) are from the US Census Bureau, Statistics of US Businesses, 2006.

Local Option Sales Taxes in the I-95 Corridor Region

Several counties and municipalities in South Carolina have enacted local option sales taxes to help fund education or other priorities. Every county in the I-95 Corridor Region has enacted some type of local option sales tax, but only five of the seventeen counties have specifically allocated their additional tax revenue for school districts. The map below shows the local option sales taxes in effect in South Carolina, as of July 2009. On average, in the I-95 Corridor, these taxes generate approximately \$3.5 million annually, per county. This is roughly half the amount collected through ad valorem taxes on owner-occupied property in the region.

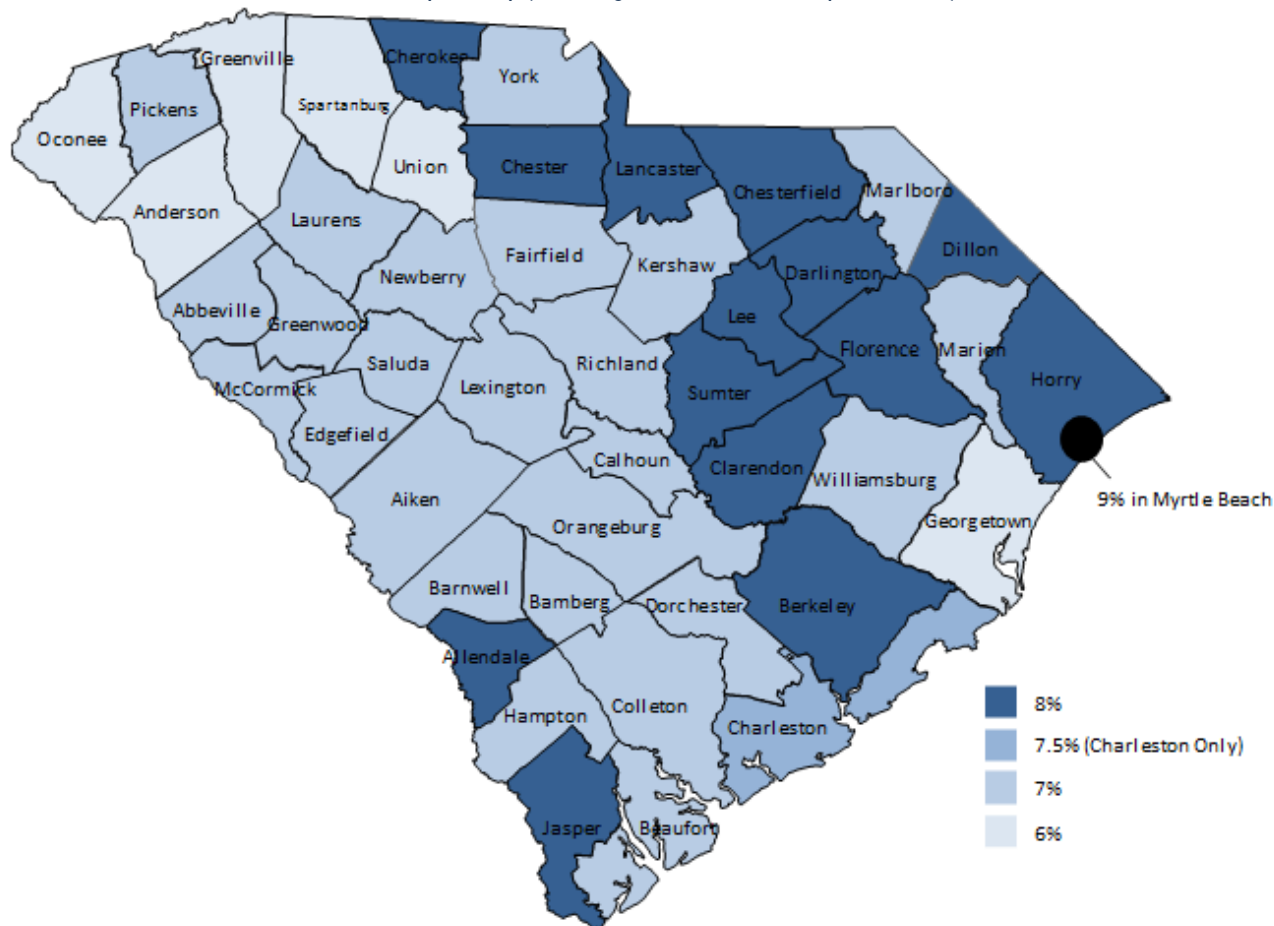
Figure 6: South Carolina Local Option Sales Tax Designations by County



Abbeville	7%	Chesterfield	8%	Hampton	8%	Newberry	7%
Aiken	7%	Clarendon	8%	Horry	8%	Oconee	6%
Allendale	8%	Colleton	7%	Horry (Myrtle Beach)	0%	Orangeburg	7%
Anderson	6%	Darlington	8%	Jasper	8%	Pickens	7%
Bamberg	7%	Dillon	8%	Kershaw	7%	Richland	7%
Barnwell	7%	Dorchester	7%	Lancaster	8%	Saluda	7%
Beaufort	7%	Edgefield	7%	Laurens	7%	Spartanburg	6%
Berkeley	8%	Fairfield	7%	Lee	8%	Sumter	8%
Calhoun	7%	Florence	8%	Lexington	7%	Union	6%
Charleston	7.5%	Georgetown	6%	McCormick	7%	Williamsburg	7%
Cherokee	8%	Greenville	6%	Marion	7%	York	7%
Chester	8%	Greenwood	7%	Marlboro	7%		

Source: SC Department of Revenue, July 2010

Figure 7: South Carolina Total Sales Tax Rates by County (Including State and Local Option Taxes)



Source: SC Department of Revenue, July 2010

Business License Fees

A significant revenue source for municipalities in South Carolina is business license fees. As they are also an important consideration for economic development, and particularly small business formation, maintaining low, equitable fees can have a notable impact on job creation in a region.

Business license fees vary widely by county and municipality in the region. Six of the seventeen counties in the region charge business license fees in addition to the vast majority of towns and cities, as is typical in the state. Because rates vary based on business type and rate schedules typically have a declining scale based on revenue bands, a hypothetical business scenario makes the clearest comparison between areas. Table 6 shows business license fees for a hypothetical manufacturing business with \$10 million in revenue in each of the region counties that charge fees and a selected group of municipalities. A business that chooses to establish this hypothetical manufacturing operation in Orangeburg rather than Sumter stands to save over \$13,000 in fees.

Table 6: Annual License Fees for a Hypothetical Manufacturing Business with \$10 Million in Revenue (SIC 35)

Counties	Business License Fee
Beaufort County	\$6,055
Dorchester County	\$1,652
Jasper County	\$6,366
Marion County	\$1,294
Sumter County	\$7,086
Williamsburg County	\$15 flat fee
Cities and Towns	Business License Fee
Beaufort	\$32,670
Florence	\$6,200
Sumter	\$14,786
Dillon	\$6,663
Manning	\$9,137
Orangeburg	\$1,312
Walterboro	\$14,555

Source: Respective Counties and Municipalities, August 2010

State Financing of Education in the I-95 Corridor Region

Compared to other US states, South Carolina is fairly typical in its method of funding education. According to the FY2007 National Center for Education Statistics report on school district finances, the ratio of state funding versus local funding for school districts in South Carolina is 51% local, 49% state. The median ratio for all US states is 48% local financing and 52% from state sources. Nevada relies most heavily on local funding (71%) whereas Hawaii and Vermont each use state sources for over 90% of education funding requirements. These comparisons exclude federal education dollars as the analysis is intended to show the relative burden of education taxes on the state versus local levels.

Because school districts in South Carolina, and particularly in the I-95 corridor region, rely to such a large degree on state sources of financing, a useful measure of equality in funding education is the federal range ratio statistic. This statistic measures the difference between the revenue amount per pupil of the school district at the 95th percentile of total revenues per pupil and the district at the 5th percentile divided by the amount per pupil for the district at the 5th percentile.

For example, the South Carolina federal range ratio is 0.5, indicating the total revenues per pupil for the school district at the 95th percentile are 50% higher than the total revenues per pupil for the school district at the 5th percentile. In Louisiana, the ratio is 2.0, so the 95th percentile district revenue per pupil is 200% of the 5th percentile district revenue per pupil.²

South Carolina is among only eight other states with federal range ratios of 0.5 or less. The average federal range ratio for all fifty states is 1.22. By this measure, South Carolina has one of the most equitable education financing systems in the country.

Recommended Policy Considerations

As a whole, the I-95 Corridor region funds education, primarily through state dollars, at a level on par with the rest of South Carolina. However, there are noticeable differences in education and county funding between the school districts and

local governments in the region. To ameliorate this issue and provide a more stable funding base from year to year, several tax and administration policy options could be considered:

• *Rationalize Property Tax Assessment Ratios:*

Consider a uniform assessment ratio for all property types or, less drastic; assess owner-occupied and rental residential properties at the same rates. Higher rates on rental residential properties are merely passed on to the renter. These higher rates are therefore regressive as the income and wealth of renters is typically less than homeowners. Several studies have also proven that incenting homeownership, through lower tax rates or tax credits, actually leads to higher unemployment as home-owning job seekers can become limited in their mobility to find work.³ A high assessment ratio for industrial property also dissuades industrial development and the manufacturing employment that is the cornerstone of the I-95 corridor region economy. A uniform or flatter assessment ratio structure will have the added benefit of a more stable tax base, less prone to the investment decisions of a limited number of firms. For instance, in 2008 in Dillon County, 58% of local property tax revenue was derived from manufacturing and utility facilities assessed at a 10.5% assessment ratio, but only 6.2% of revenue derived from owner occupied real estate. This disparity puts the fiscal sustainability of the county in the hands of a very small number of firms.

• *Create Shared Service Centers for Local Government and School District Administration:*

School district consolidation has long been proposed as a viable cost saving measure for South Carolina's schools. While the benefits of consolidation could be substantial, legitimate concerns against school district consolidation include geographic or political boundaries, respecting historical or cultural heritage, and maintaining localized control or autonomy. However, many of the benefits of consolidation can be realized by maintaining distinct districts within a county but sharing certain administrative services between districts and counties. Several states have adopted successful shared service arrangements as an alternative to consolidation. These techniques could be employed to lower costs for school districts, county governments and municipalities. In addition to potentially reducing headcount, shared service centers have been proven to reduce non-personnel costs: pooling of

² US Department of Education, National Center for Education Statistics, Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2006–07 (Fiscal Year 2007), September 2009

³ Oswalt, A.J., "The Housing Market and Europe's Unemployment: A Non-Technical Paper." 1999

purchases, policy and process changes and material demand management. The shared service concept also limits central office overhead and improves efficiency by creating fewer managerial layers, optimizing spans of control and creating more distinct role definitions (specialization).

A model program for shared services in education is Pennsylvania's "Common Cents" program⁴. The program uses state funds to provide expert advice to school districts on how they can share services and programs, from the business office to the classroom. Transportation, food service, finance, human resources, administration, technology, security, purchasing and facilities are all within the scope of the Common Cents program. For example, the Baldwin-Whitehall school district, which serves approximately 4,000 students in Pennsylvania, has identified over \$422,000 in potential savings from participating in a shared services arrangement. The majority of these savings was estimated to come simply from better negotiated prices and increased purchasing power for paper, office supplies and copiers.

Conclusions

This paper examines the financing of school districts and county operations in South Carolina, and in particular the I-95 corridor. Because of the relatively high level of economic distress in the region, declining population in many of the region's counties and school districts, and its heavy reliance on state funds for education, a close examination of the local finances of the region is essential to secure the financial sustainability of the region. Several conclusions can be drawn from this study:

- Most of the counties and school districts in the I-95 corridor region are much more heavily reliant on state funds than other regions of South Carolina.
- Property tax millage rates to support county operations in the I-95 corridor region are relatively high, whereas school district millage rates are relatively low. Likewise, while many counties in the I-95 corridor region have enacted local option sales taxes, only five of seventeen have specified their use for funding education.
- When accounting for property value differentials and wage differentials between South Carolina's counties, the true

property tax burdens in nearly all of the I-95 corridor counties, except Sumter and Beaufort, are below the state median.

- Using the Federal Range Ratio of school district financing as a measure of state education funding equality, the school districts in South Carolina are funded very equitably – among the top eight states in the nation for school district funding fairness.
- Rationalizing property tax assessment ratios could be considered to improve financing of the state's counties and school districts, while maintaining economic development.
- Promoting the use of shared service centers among the states smallest school districts and counties is a proven method of reducing cost and focusing tax dollars on instruction, rather than administration. The low and mostly declining populations of the counties in the region, coupled with declining tax revenues, will necessitate cost savings measures such as shared service centers to maintain the same level of government service.

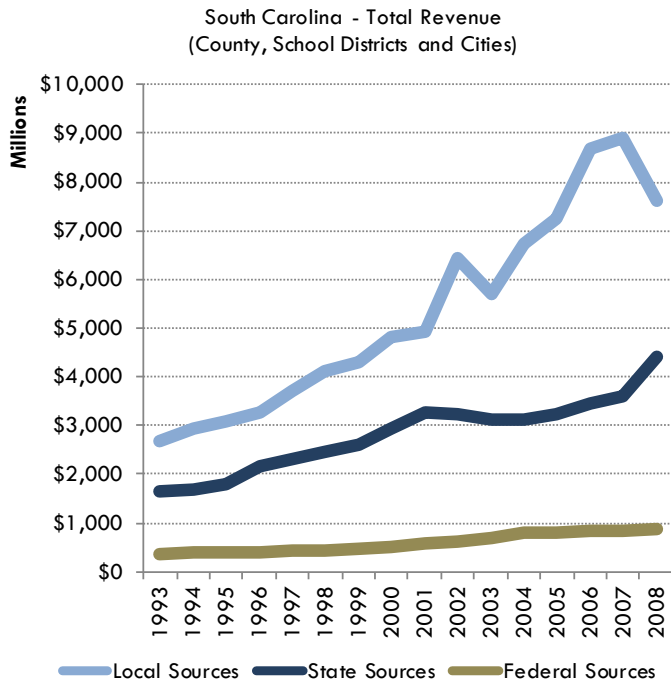
Appendices

The following appendices present one-page reports for South Carolina and each of the I-95 corridor counties, detailing the trends of local, state and federal funding for each. The upper left figure shows the trend of funding by source. Several counties show dramatic spikes in local source revenue due to local bond issues in those years. The table on the upper right details the revenue by source for the latest year data was available, 2008. This table also includes per capita revenue figures to facilitate comparison between counties and the state. The chart on the bottom left of each page shows the implicit average millage rates for the county, school districts and municipalities / special purpose districts. Finally, the bottom right figure of each page shows the breakdown of expenditures by broad category.

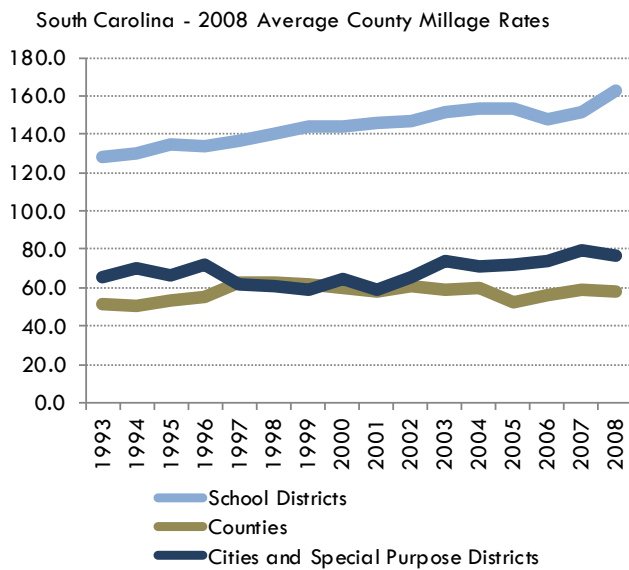
Tax revenue and expenditure data are from the SC Budget and Control Board, Office of Research and Statistics. Population data for the per capita calculations come from the US Census Bureau 2008 estimates.

⁴ Pennsylvania Department of Education,
http://www.portal.state.pa.us/portal/server.pt/community/common_cents/8781

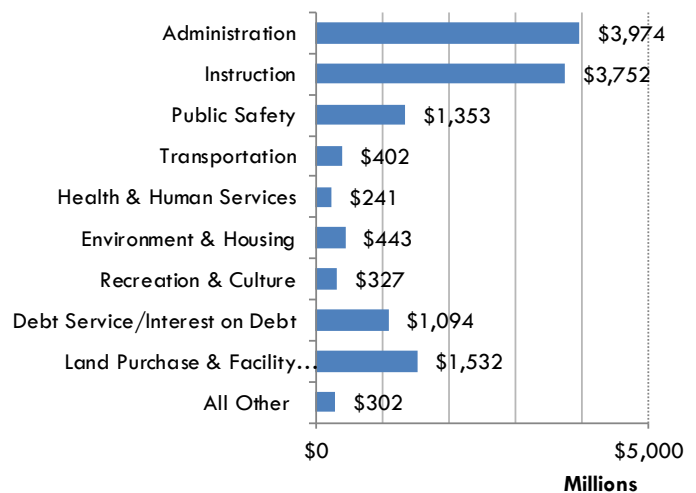
South Carolina Statewide Average Local Government Taxation and Revenue



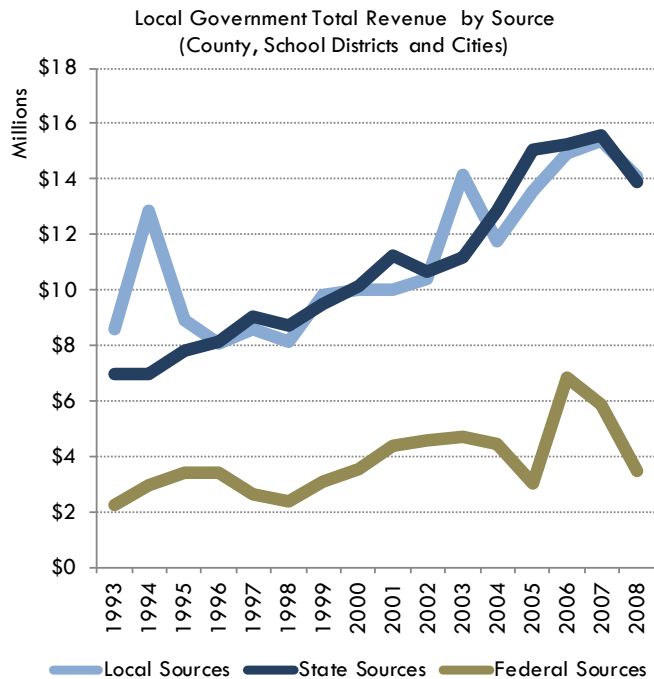
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$7,628,461,268	\$1,703
Current Property Taxes	\$4,081,749,875	\$911
Current Real & Personal Property Taxes	\$3,896,765,661	\$870
Fee In Lieu of Property Tax	\$73,875,827	\$16
All Other	\$111,108,387	\$25
Local Options Sales Tax	\$239,789,084	\$54
Local Hospitality Tax	\$143,040,634	\$32
Local Accommodations Tax	\$42,924,711	\$10
Capital Projects/Transportation Tax	\$219,114,215	\$49
Licenses, fees, Charges, Bonds, etc.	\$2,893,430,446	\$646
Licenses & Permits	\$539,476,575	\$120
Service Revenue & Charges	\$1,317,820,438	\$294
Bonds & Leases	\$544,607,661	\$122
Miscellaneous	\$523,037,107	\$117
Other Local Sources	\$130,599,173	\$29
State Sources	\$4,395,396,056	\$981
Reimbursements for Property Tax Relief	\$767,982,994	\$171
Homestead Exemption	\$156,224,880	\$35
State-Shared Taxes (Aid to Subdivisions)	\$377,212,247	\$84
Manufacturer's Depreciation Reimbursement	\$40,328,293	\$9
State Grants	\$899,355,551	\$201
Education Finance Act (EFA)	\$1,525,925,496	\$341
Education Improvement Act (EIA)	\$579,782,633	\$129
Education Lottery	\$48,583,963	\$11
Federal Sources	\$862,920,640	\$193
Total (Local, State and Federal)	\$12,886,777,964	\$2,877



South Carolina Counties, Districts and Cities - 2008 Expenditures by Category



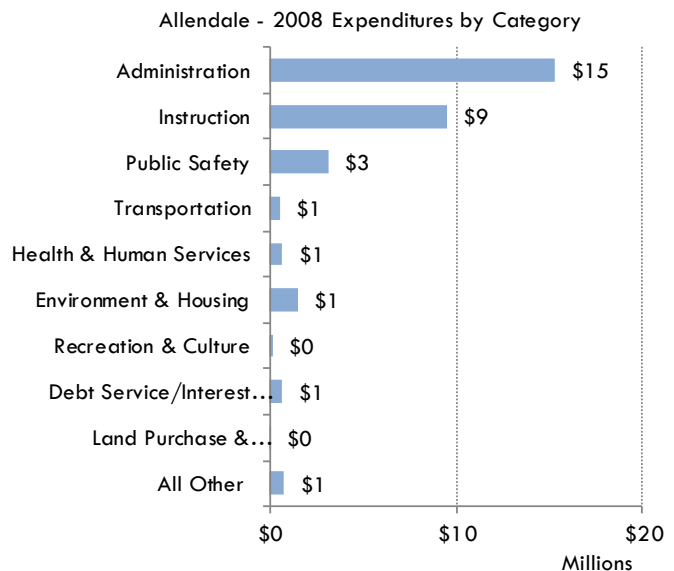
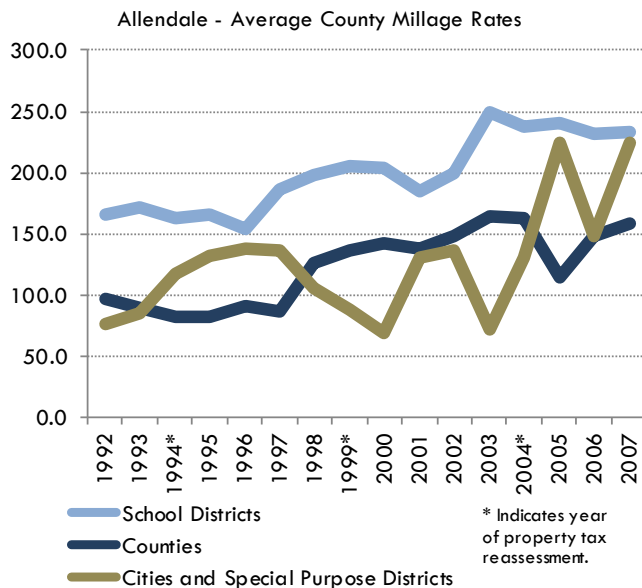
Allendale County - Local Government Taxation, Revenue and Expenditures



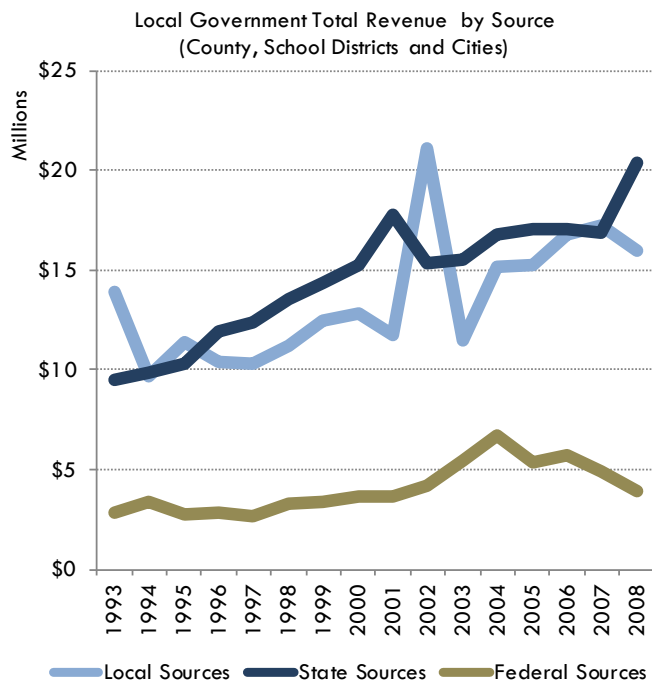
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$14,107,257	\$1,350
Current Property Taxes	\$9,706,139	\$929
Current Real & Personal Property Taxes	\$9,056,072	\$867
Fee In Lieu of Property Tax	\$189,131	\$18
All Other	\$460,936	\$44
Local Options Sales Tax	\$497,737	\$48
Local Hospitality Tax	\$0	\$0
Local Accommodations Tax	\$1,552	\$0
Capital Projects/Transportation Tax	\$366,616	\$35
Licenses, fees, Charges, Bonds, etc.	\$3,535,213	\$338
Licenses & Permits	\$516,533	\$49
Service Revenue & Charges	\$2,000,179	\$191
Bonds & Leases	\$0	\$0
Miscellaneous	\$1,018,501	\$97
Other Local Sources	\$385,993	\$37

State Sources	\$13,899,417	\$1,330
Reimbursements for Property Tax Relief	\$413,385	\$40
Homestead Exemption	\$659,421	\$63
State-Shared Taxes (Aid to Subdivisions)	\$1,271,765	\$122
Manufacturer's Depreciation Reimbursement	\$344,101	\$33
State Grants	\$3,016,925	\$289
Education Finance Act (EFA)	\$3,800,618	\$364
Education Improvement Act (EIA)	\$4,352,016	\$417
Education Lottery	\$41,186	\$4

Federal Sources	\$3,457,594	\$331
Total (Local, State and Federal)	\$31,464,268	\$3,012



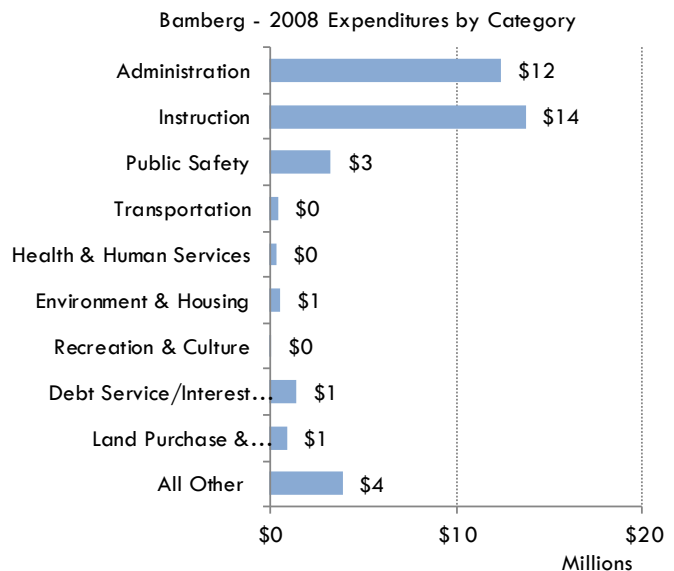
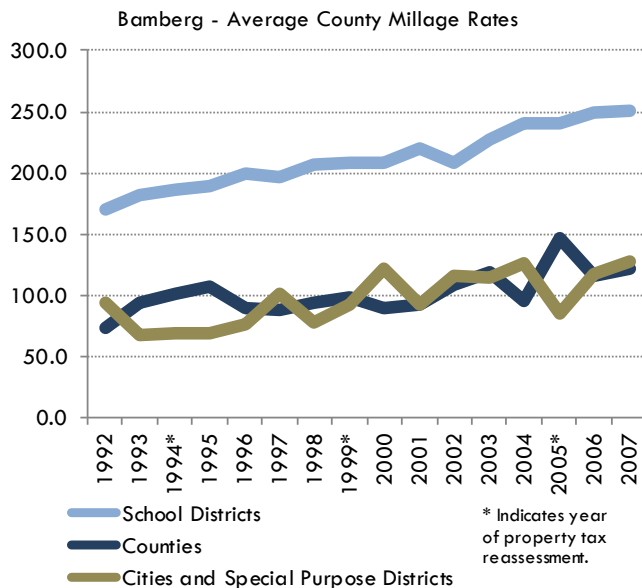
Bamberg County - Local Government Taxation, Revenue and Expenditures



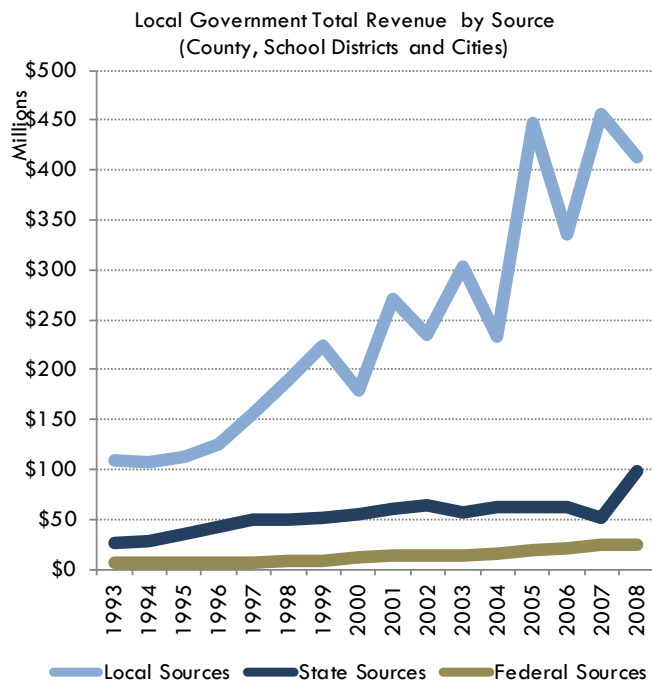
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$15,999,286	\$1,045
Current Property Taxes	\$9,884,888	\$646
Current Real & Personal Property Taxes	\$9,304,369	\$608
Fee In Lieu of Property Tax	\$16,713	\$1
All Other	\$563,806	\$37
Local Options Sales Tax	\$1,072,936	\$70
Local Hospitality Tax	\$0	\$0
Local Accommodations Tax	\$0	\$0
Capital Projects/Transportation Tax	\$0	\$0
Licenses, fees, Charges, Bonds, etc.	\$5,041,462	\$329
Licenses & Permits	\$923,468	\$60
Service Revenue & Charges	\$3,050,816	\$199
Bonds & Leases	\$0	\$0
Miscellaneous	\$1,067,178	\$70
Other Local Sources	\$262,142	\$17

State Sources	\$20,347,537	\$1,329
Reimbursements for Property Tax Relief	\$3,174,618	\$207
Homestead Exemption	\$986,615	\$64
State-Shared Taxes (Aid to Subdivisions)	\$2,428,468	\$159
Manufacturer's Depreciation Reimbursement	\$89,949	\$6
State Grants	\$3,574,705	\$234
Education Finance Act (EFA)	\$6,563,721	\$429
Education Improvement Act (EIA)	\$3,267,486	\$213
Education Lottery	\$261,975	\$17

Federal Sources	\$3,912,886	\$256
Total (Local, State and Federal)	\$40,259,709	\$2,630



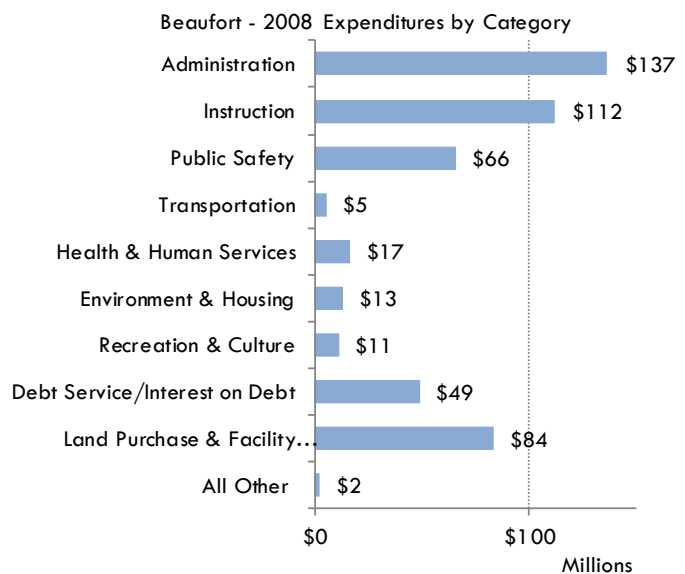
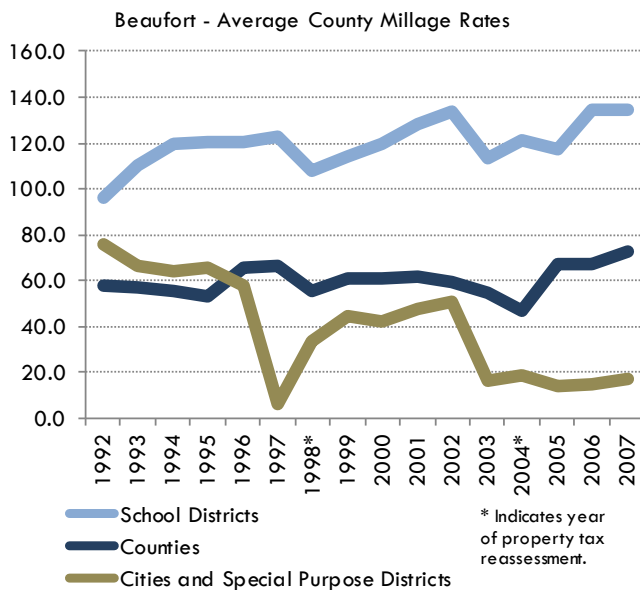
Beaufort County - Local Government Taxation, Revenue and Expenditures



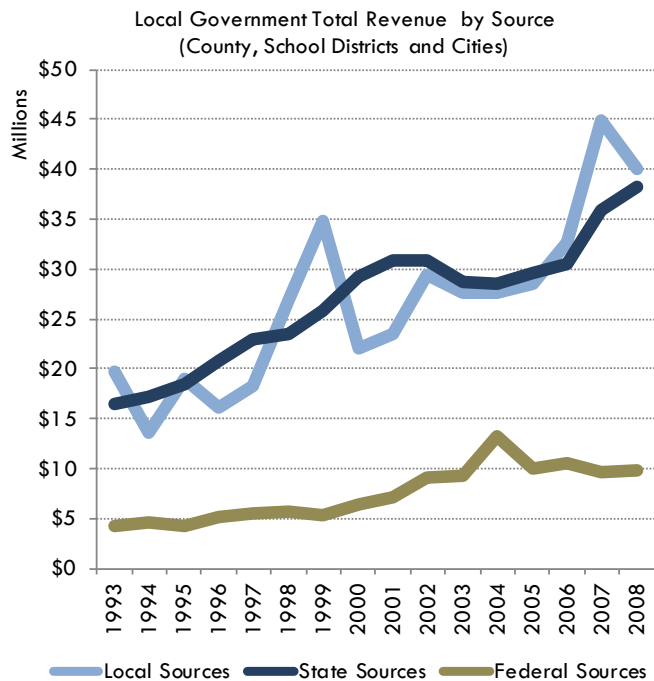
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$412,202,623	\$2,740
Current Property Taxes	\$237,972,291	\$1,582
Current Real & Personal Property Taxes	\$227,095,953	\$1,510
Fee In Lieu of Property Tax	\$25,657	\$0
All Other	\$10,850,681	\$72
Local Options Sales Tax	\$0	\$0
Local Hospitality Tax	\$8,618,279	\$57
Local Accommodations Tax	\$3,703,810	\$25
Capital Projects/Transportation Tax	\$27,076,388	\$180
Licenses, fees, Charges, Bonds, etc.	\$134,831,855	\$896
Licenses & Permits	\$27,791,186	\$185
Service Revenue & Charges	\$37,554,264	\$250
Bonds & Leases	\$45,194,906	\$300
Miscellaneous	\$24,291,499	\$161
Other Local Sources	\$5,693,813	\$38

State Sources	\$98,787,956	\$657
Reimbursements for Property Tax Relief	\$46,283,237	\$308
Homestead Exemption	\$3,536,666	\$24
State-Shared Taxes (Aid to Subdivisions)	\$15,150,921	\$101
Manufacturer's Depreciation Reimbursement	\$42,928	\$0
State Grants	\$16,339,663	\$109
Education Finance Act (EFA)	\$2,539,184	\$17
Education Improvement Act (EIA)	\$14,136,281	\$94
Education Lottery	\$759,075	\$5

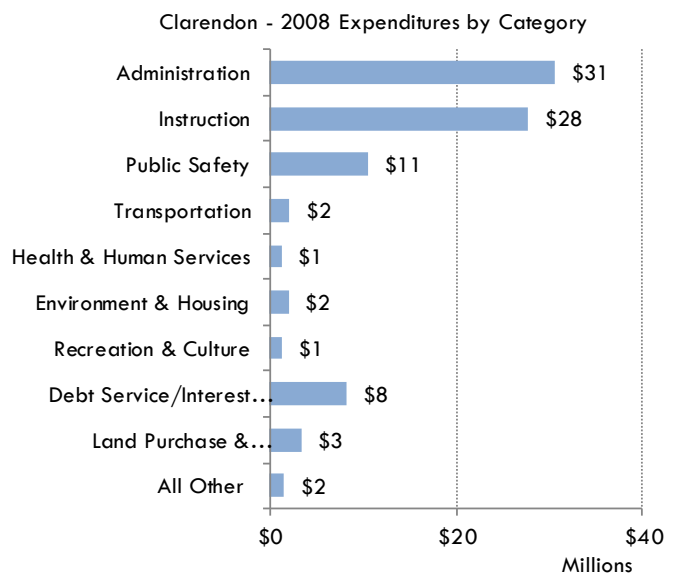
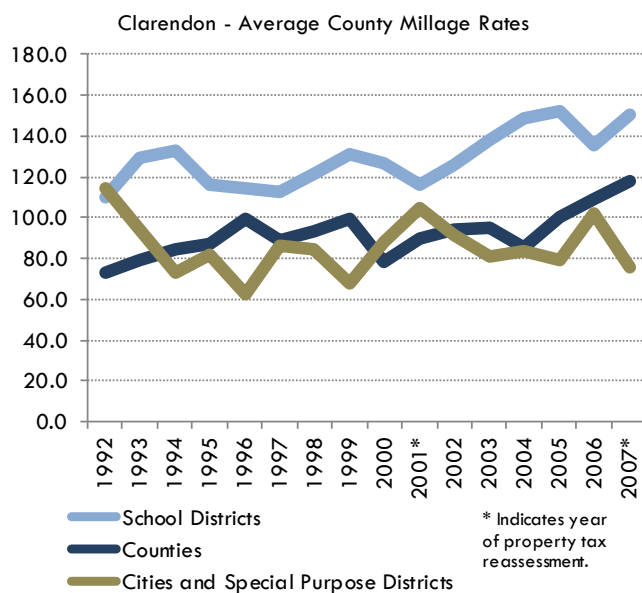
Federal Sources	\$25,044,267	\$167
Total (Local, State and Federal)	\$536,034,846	\$3,564



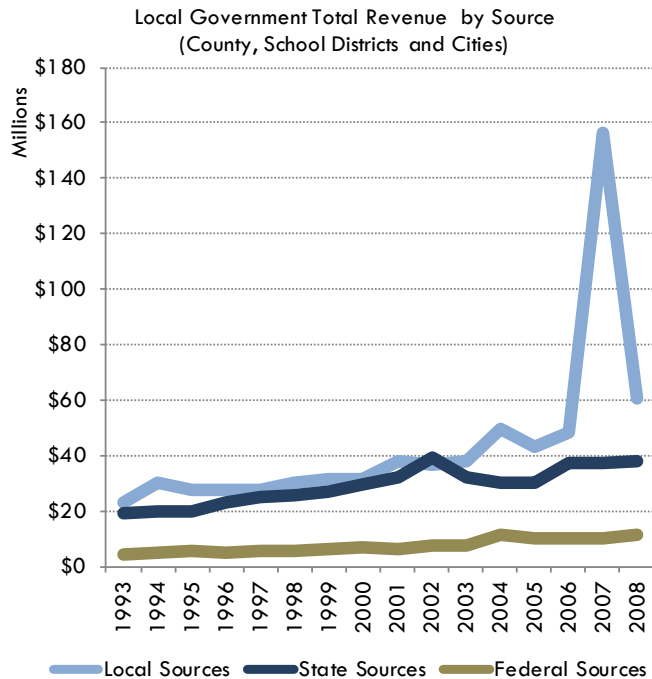
Clarendon County - Local Government Taxation, Revenue and Expenditures



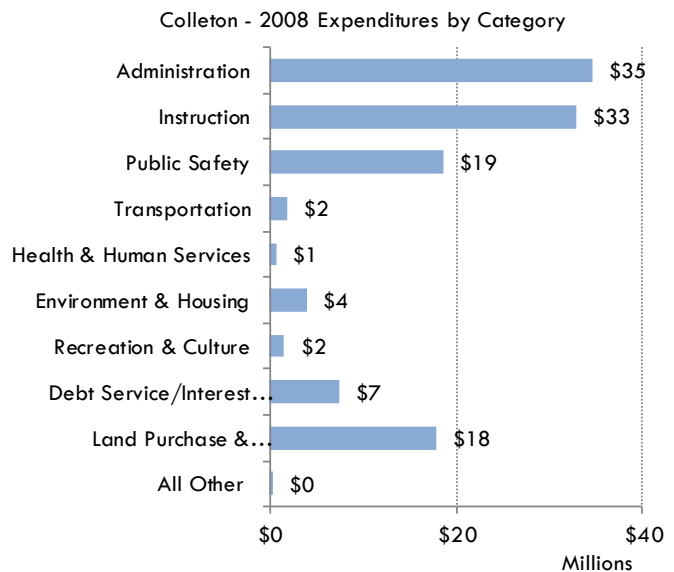
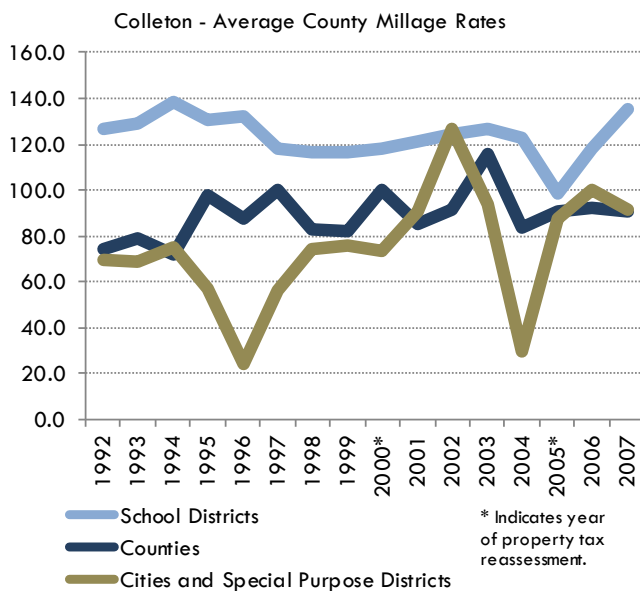
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$39,956,631	\$1,205
Current Property Taxes	\$19,828,408	\$598
Current Real & Personal Property Taxes	\$18,549,155	\$560
Fee In Lieu of Property Tax	\$114,407	\$3
All Other	\$1,164,846	\$35
Local Options Sales Tax	\$2,840,421	\$86
Local Hospitality Tax	\$246,508	\$7
Local Accommodations Tax	\$183,138	\$6
Capital Projects/Transportation Tax	\$0	\$0
Licenses, fees, Charges, Bonds, etc.	\$16,858,156	\$509
Licenses & Permits	\$1,430,700	\$43
Service Revenue & Charges	\$8,901,014	\$269
Bonds & Leases	\$4,650,627	\$140
Miscellaneous	\$1,875,815	\$57
Other Local Sources	\$1,301,936	\$39
State Sources	\$38,171,701	\$1,152
Reimbursements for Property Tax Relief	\$3,479,509	\$105
Homestead Exemption	\$3,053,200	\$92
State-Shared Taxes (Aid to Subdivisions)	\$2,810,445	\$85
Manufacturer's Depreciation Reimbursement	\$41,591	\$1
State Grants	\$9,243,377	\$279
Education Finance Act (EFA)	\$13,697,713	\$413
Education Improvement Act (EIA)	\$5,312,807	\$160
Education Lottery	\$533,059	\$16
Federal Sources	\$9,878,176	\$298
Total (Local, State and Federal)	\$88,006,508	\$2,655



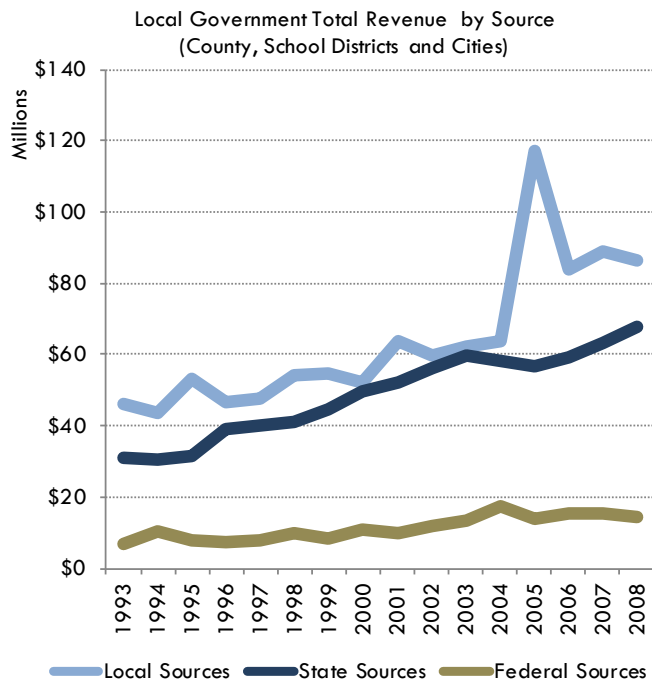
Colleton County - Local Government Taxation, Revenue and Expenditures



2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$60,372,439	\$1,547
Current Property Taxes	\$37,095,441	\$951
Current Real & Personal Property Taxes	\$35,003,398	\$897
Fee In Lieu of Property Tax	\$384,154	\$10
All Other	\$1,707,889	\$44
Local Options Sales Tax	\$4,300,559	\$110
Local Hospitality Tax	\$906,077	\$23
Local Accommodations Tax	\$763,500	\$20
Capital Projects/Transportation Tax	\$0	\$0
Licenses, fees, Charges, Bonds, etc.	\$17,306,862	\$444
Licenses & Permits	\$3,220,904	\$83
Service Revenue & Charges	\$12,102,819	\$310
Bonds & Leases	\$308,914	\$8
Miscellaneous	\$1,674,225	\$43
Other Local Sources	\$259,589	\$7
State Sources	\$37,695,701	\$966
Reimbursements for Property Tax Relief	\$4,598,075	\$118
Homestead Exemption	\$1,662,347	\$43
State-Shared Taxes (Aid to Subdivisions)	\$3,117,107	\$80
Manufacturer's Depreciation Reimbursement	\$148,336	\$4
State Grants	\$7,537,057	\$193
Education Finance Act (EFA)	\$13,777,908	\$353
Education Improvement Act (EIA)	\$6,112,400	\$157
Education Lottery	\$742,471	\$19
Federal Sources	\$11,257,937	\$289
Total (Local, State and Federal)	\$109,326,077	\$2,802



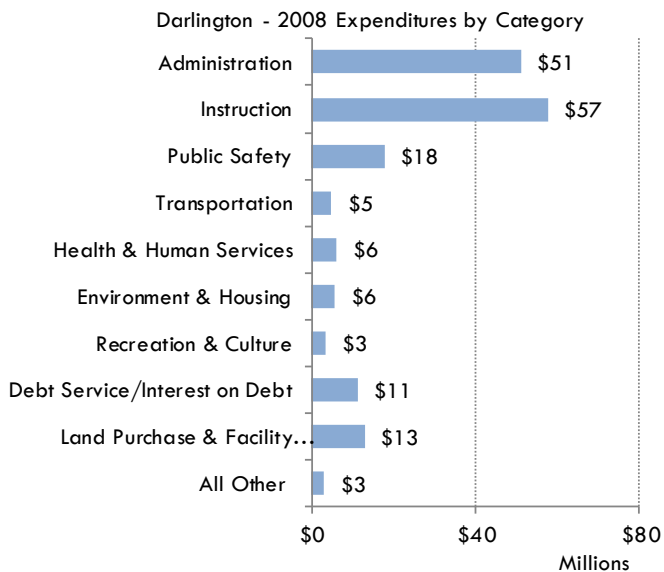
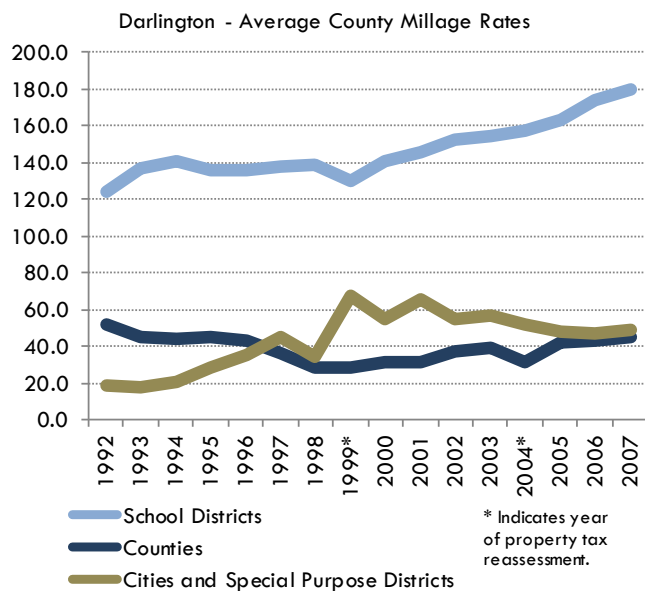
Darlington County - Local Government Taxation, Revenue and Expenditures



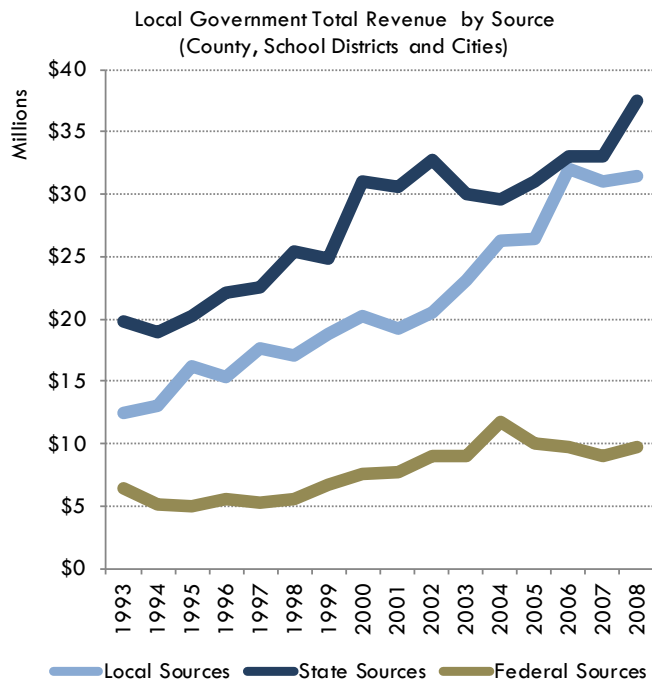
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$86,382,748	\$1,289
Current Property Taxes	\$44,104,061	\$658
Current Real & Personal Property Taxes	\$42,206,178	\$630
Fee In Lieu of Property Tax	\$1,104,193	\$16
All Other	\$793,691	\$12
Local Options Sales Tax	\$5,008,822	\$75
Local Hospitality Tax	\$609,130	\$9
Local Accommodations Tax	\$93,729	\$1
Capital Projects/Transportation Tax	\$0	\$0
Licenses, fees, Charges, Bonds, etc.	\$36,567,005	\$546
Licenses & Permits	\$4,575,883	\$68
Service Revenue & Charges	\$16,506,989	\$246
Bonds & Leases	\$4,000,000	\$60
Miscellaneous	\$11,484,133	\$171
Other Local Sources	\$89,796	\$1

State Sources	\$67,784,183	\$1,011
Reimbursements for Property Tax Relief	\$6,966,034	\$104
Homestead Exemption	\$2,602,770	\$39
State-Shared Taxes (Aid to Subdivisions)	\$5,613,266	\$84
Manufacturer's Depreciation Reimbursement	\$487,782	\$7
State Grants	\$13,339,434	\$199
Education Finance Act (EFA)	\$27,187,002	\$406
Education Improvement Act (EIA)	\$10,789,332	\$161
Education Lottery	\$798,563	\$12

Federal Sources	\$14,507,840	\$216
Total (Local, State and Federal)	\$168,674,771	\$2,516



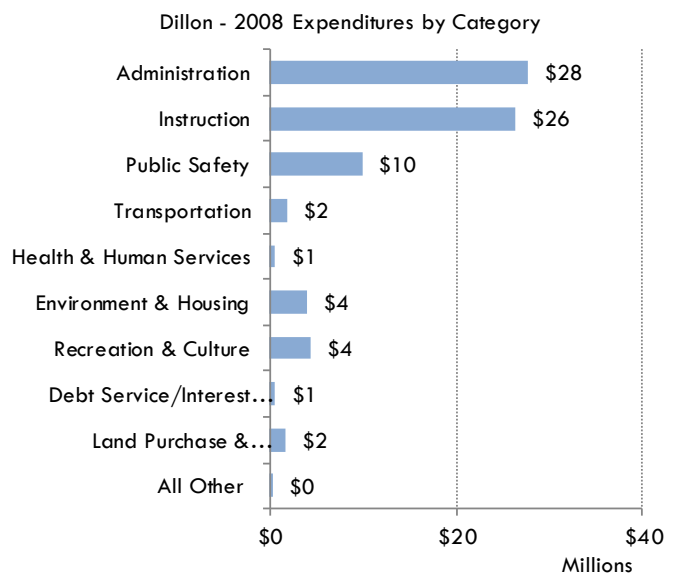
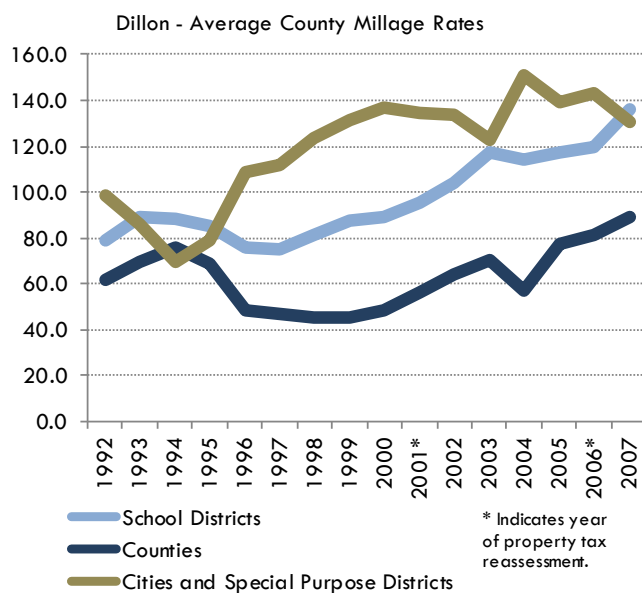
Dillon County - Local Government Taxation, Revenue and Expenditures



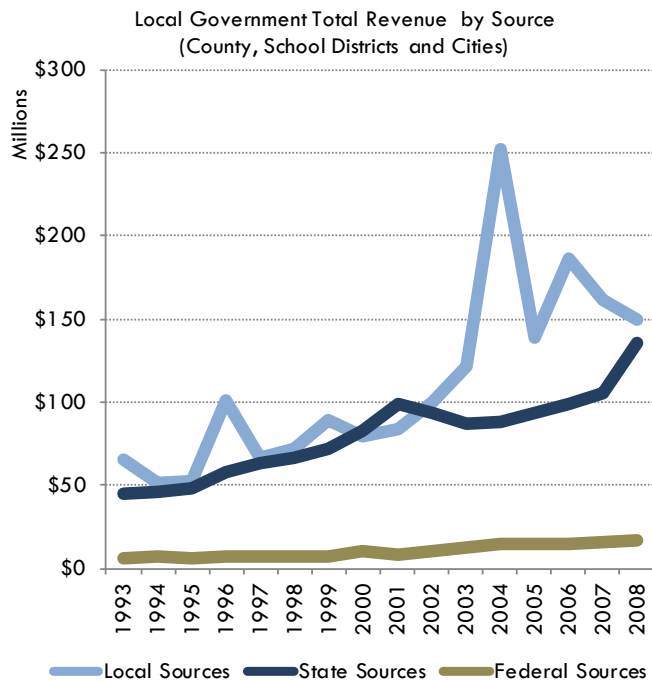
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$31,438,347	\$1,024
Current Property Taxes	\$14,273,220	\$465
Current Real & Personal Property Taxes	\$13,075,575	\$426
Fee In Lieu of Property Tax	\$241,850	\$8
All Other	\$955,795	\$31
Local Options Sales Tax	\$2,427,798	\$79
Local Hospitality Tax	\$408,069	\$13
Local Accommodations Tax	\$115,717	\$4
Capital Projects/Transportation Tax	\$2,548,353	\$83
Licenses, fees, Charges, Bonds, etc.	\$11,593,464	\$378
Licenses & Permits	\$1,487,136	\$48
Service Revenue & Charges	\$8,807,247	\$287
Bonds & Leases	\$0	\$0
Miscellaneous	\$1,299,081	\$42
Other Local Sources	\$1,334,725	\$43

State Sources	\$37,497,243	\$1,221
Reimbursements for Property Tax Relief	\$2,931,952	\$96
Homestead Exemption	\$975,839	\$32
State-Shared Taxes (Aid to Subdivisions)	\$2,518,437	\$82
Manufacturer's Depreciation Reimbursement	\$245,400	\$8
State Grants	\$8,785,031	\$286
Education Finance Act (EFA)	\$15,569,667	\$507
Education Improvement Act (EIA)	\$5,807,189	\$189
Education Lottery	\$663,727	\$22

Federal Sources	\$9,783,725	\$319
Total (Local, State and Federal)	\$78,719,315	\$2,564



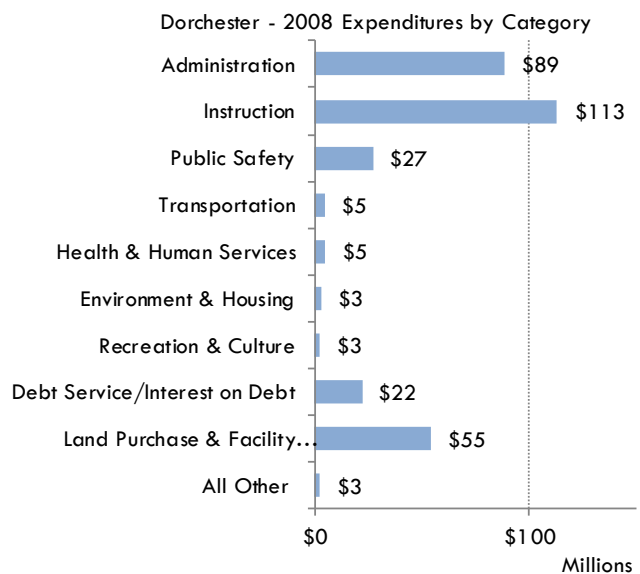
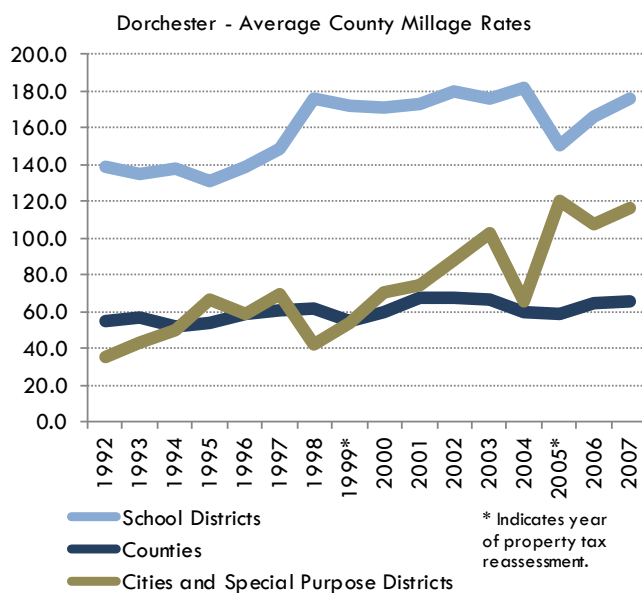
Dorchester County - Local Government Taxation, Revenue and Expenditures



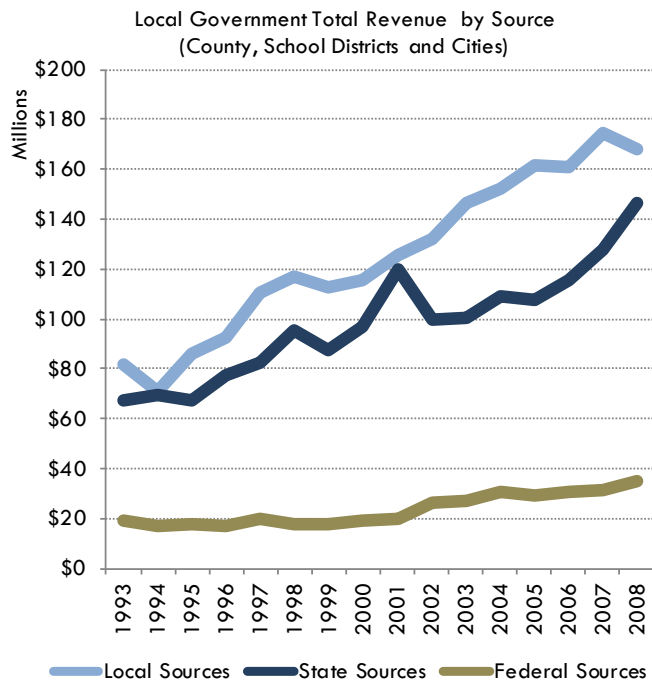
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$149,832,164	\$1,179
Current Property Taxes	\$92,880,223	\$731
Current Real & Personal Property Taxes	\$88,808,472	\$699
Fee In Lieu of Property Tax	\$1,291,083	\$10
All Other	\$2,780,668	\$22
Local Options Sales Tax	\$638,908	\$5
Local Hospitality Tax	\$2,384,530	\$19
Local Accommodations Tax	\$185,569	\$1
Capital Projects/Transportation Tax	\$9,601,070	\$76
Licenses, fees, Charges, Bonds, etc.	\$44,141,864	\$347
Licenses & Permits	\$11,872,510	\$93
Service Revenue & Charges	\$24,475,943	\$193
Bonds & Leases	\$0	\$0
Miscellaneous	\$7,793,411	\$61
Other Local Sources	\$113,433	\$1

State Sources	\$135,674,878	\$1,067
Reimbursements for Property Tax Relief	\$28,139,902	\$221
Homestead Exemption	\$2,710,639	\$21
State-Shared Taxes (Aid to Subdivisions)	\$7,543,144	\$59
Manufacturer's Depreciation Reimbursement	\$818,693	\$6
State Grants	\$24,276,868	\$191
Education Finance Act (EFA)	\$56,144,165	\$442
Education Improvement Act (EIA)	\$14,985,577	\$118
Education Lottery	\$1,055,889	\$8

Federal Sources	\$16,901,215	\$133
Total (Local, State and Federal)	\$302,408,256	\$2,379



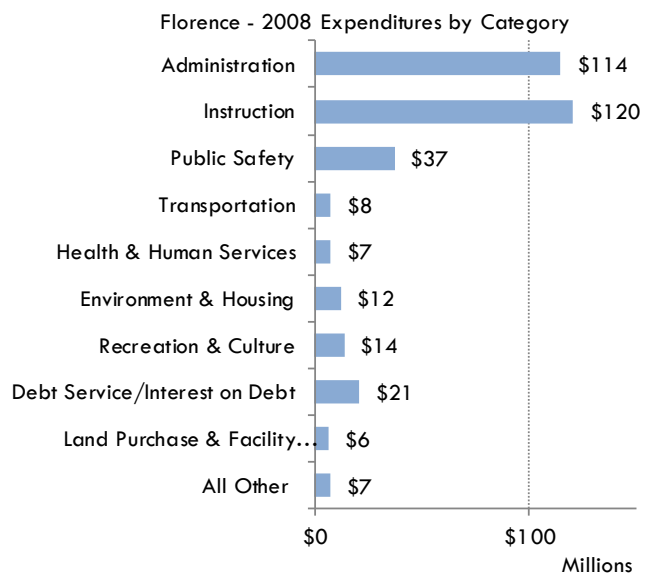
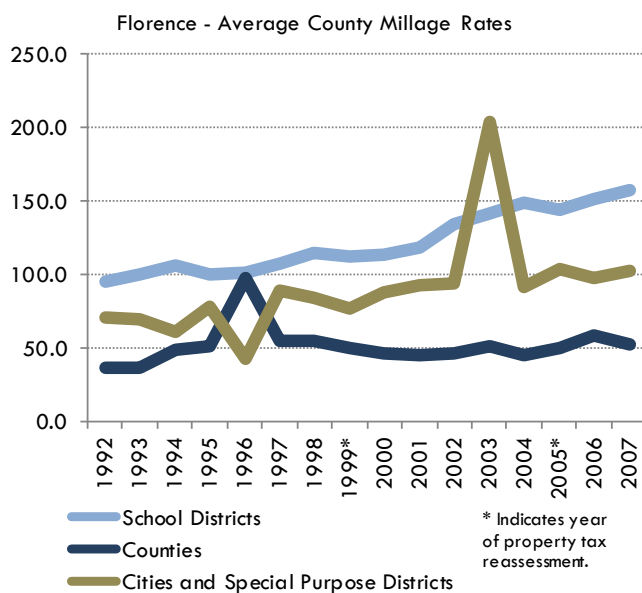
Florence County - Local Government Taxation, Revenue and Expenditures



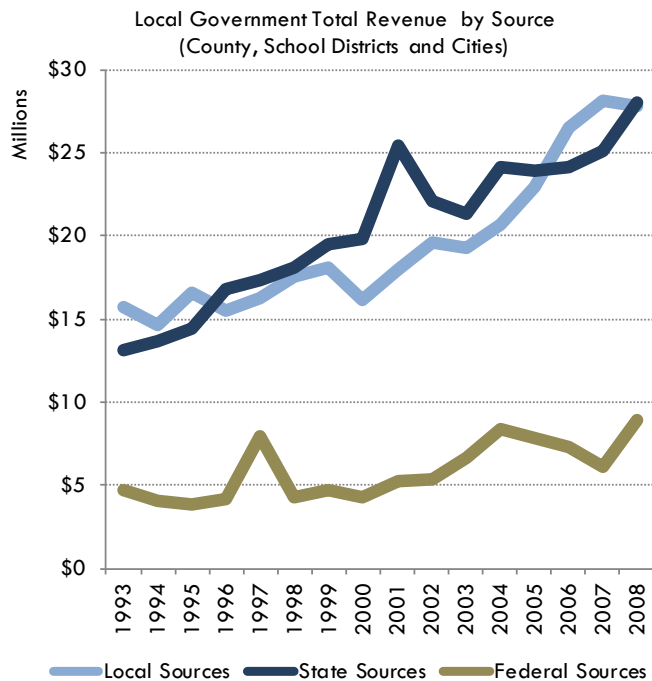
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$168,159,797	\$1,266
Current Property Taxes	\$84,242,033	\$634
Current Real & Personal Property Taxes	\$79,040,762	\$595
Fee In Lieu of Property Tax	\$2,932,474	\$22
All Other	\$2,268,797	\$17
Local Options Sales Tax	\$21,071,256	\$159
Local Hospitality Tax	\$2,809,572	\$21
Local Accommodations Tax	\$1,348,327	\$10
Capital Projects/Transportation Tax	\$0	\$0
Licenses, fees, Charges, Bonds, etc.	\$58,688,609	\$442
Licenses & Permits	\$14,268,495	\$107
Service Revenue & Charges	\$27,199,727	\$205
Bonds & Leases	\$2,700,000	\$20
Miscellaneous	\$14,520,387	\$109
Other Local Sources	\$5,086,500	\$38

State Sources	\$146,279,745	\$1,102
Reimbursements for Property Tax Relief	\$19,041,054	\$143
Homestead Exemption	\$4,508,789	\$34
State-Shared Taxes (Aid to Subdivisions)	\$11,445,173	\$86
Manufacturer's Depreciation Reimbursement	\$3,563,351	\$27
State Grants	\$29,602,650	\$223
Education Finance Act (EFA)	\$54,357,297	\$409
Education Improvement Act (EIA)	\$22,266,751	\$168
Education Lottery	\$1,494,679	\$11

Federal Sources	\$35,153,101	\$265
Total (Local, State and Federal)	\$349,592,643	\$2,632



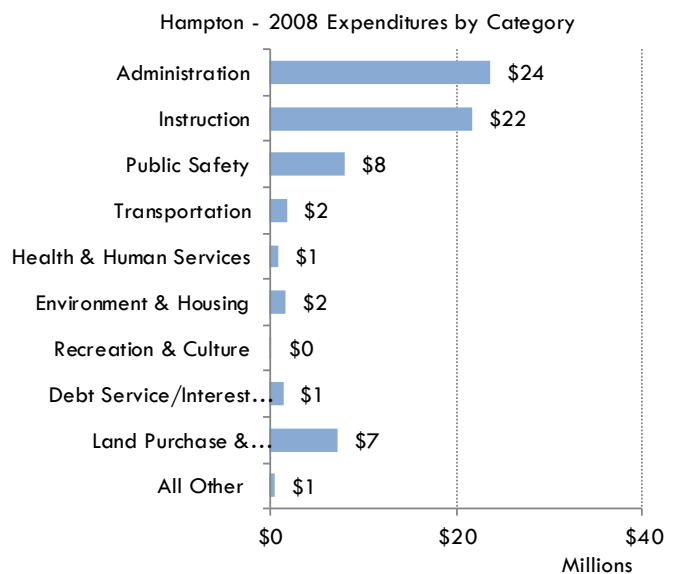
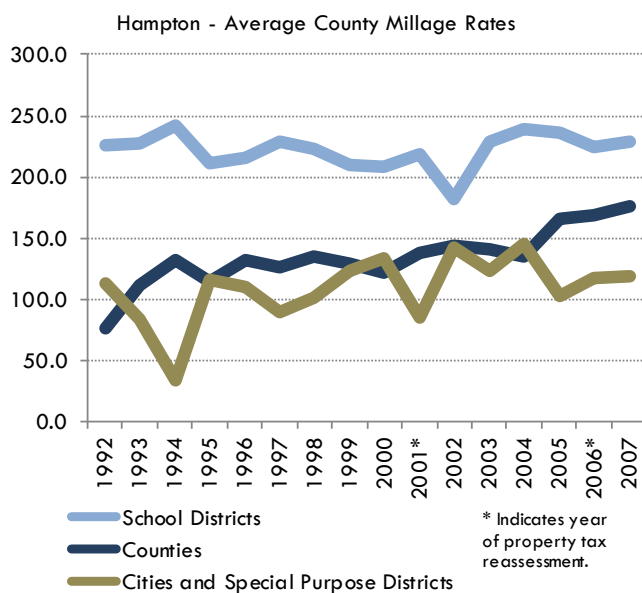
Hampton County - Local Government Taxation, Revenue and Expenditures



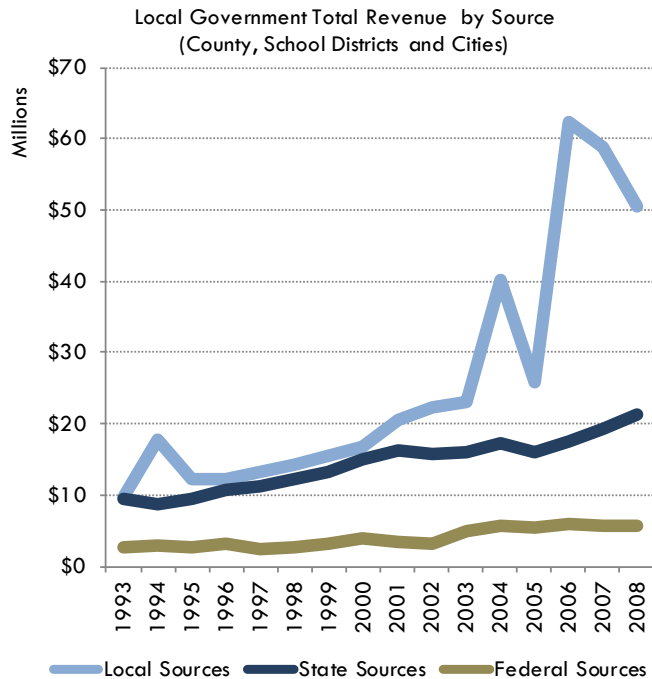
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$27,832,518	\$1,321
Current Property Taxes	\$17,182,778	\$815
Current Real & Personal Property Taxes	\$16,114,734	\$765
Fee In Lieu of Property Tax	\$154,466	\$7
All Other	\$913,578	\$43
Local Options Sales Tax	\$1,379,492	\$65
Local Hospitality Tax	\$0	\$0
Local Accommodations Tax	\$4,034	\$0
Capital Projects/Transportation Tax	\$1,551,869	\$74
Licenses, fees, Charges, Bonds, etc.	\$7,714,345	\$366
Licenses & Permits	\$1,629,250	\$77
Service Revenue & Charges	\$4,350,363	\$206
Bonds & Leases	\$383,550	\$18
Miscellaneous	\$1,351,182	\$64
Other Local Sources	\$566,667	\$27

State Sources	\$28,052,607	\$1,331
Reimbursements for Property Tax Relief	\$3,019,801	\$143
Homestead Exemption	\$1,431,790	\$68
State-Shared Taxes (Aid to Subdivisions)	\$2,034,805	\$97
Manufacturer's Depreciation Reimbursement	\$90,623	\$4
State Grants	\$5,737,397	\$272
Education Finance Act (EFA)	\$10,524,642	\$499
Education Improvement Act (EIA)	\$4,810,175	\$228
Education Lottery	\$403,374	\$19

Federal Sources	\$8,949,768	\$425
Total (Local, State and Federal)	\$64,834,893	\$3,076



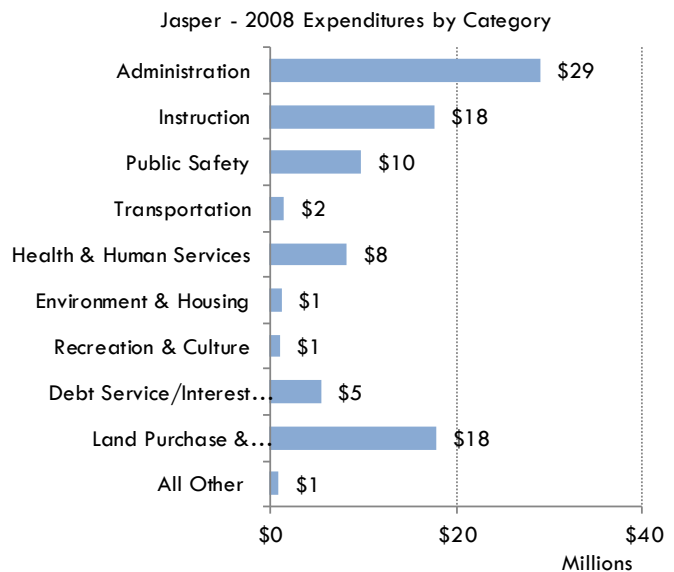
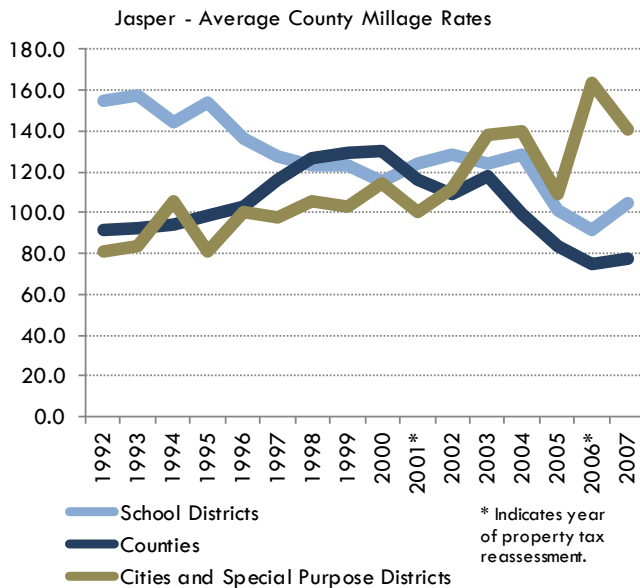
Jasper County - Local Government Taxation, Revenue and Expenditures



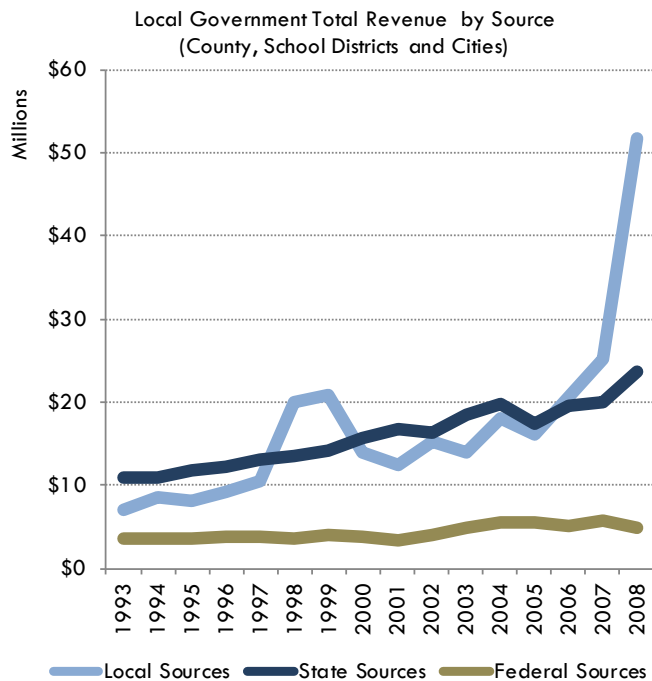
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$50,396,859	\$2,257
Current Property Taxes	\$23,547,623	\$1,055
Current Real & Personal Property Taxes	\$18,689,520	\$837
Fee In Lieu of Property Tax	\$3,331,949	\$149
All Other	\$1,526,154	\$68
Local Options Sales Tax	\$3,166,714	\$142
Local Hospitality Tax	\$363,078	\$16
Local Accommodations Tax	\$375,114	\$17
Capital Projects/Transportation Tax	\$0	\$0
Licenses, fees, Charges, Bonds, etc.	\$22,944,330	\$1,028
Licenses & Permits	\$4,263,354	\$191
Service Revenue & Charges	\$8,143,870	\$365
Bonds & Leases	\$6,535,917	\$293
Miscellaneous	\$4,001,189	\$179
Other Local Sources	\$580,758	\$26

State Sources	\$21,258,053	\$952
Reimbursements for Property Tax Relief	\$3,480,937	\$156
Homestead Exemption	\$655,476	\$29
State-Shared Taxes (Aid to Subdivisions)	\$1,861,821	\$83
Manufacturer's Depreciation Reimbursement	\$22,790	\$1
State Grants	\$4,555,380	\$204
Education Finance Act (EFA)	\$6,109,949	\$274
Education Improvement Act (EIA)	\$4,119,997	\$185
Education Lottery	\$451,703	\$20

Federal Sources	\$5,733,240	\$257
Total (Local, State and Federal)	\$77,388,152	\$3,466



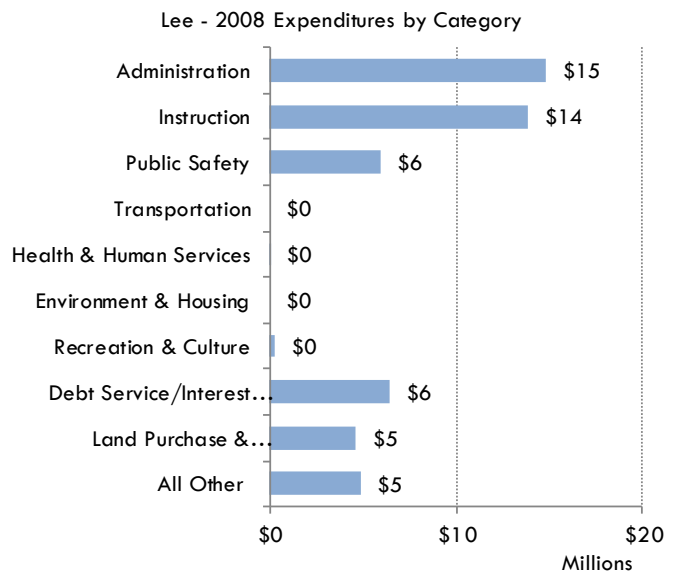
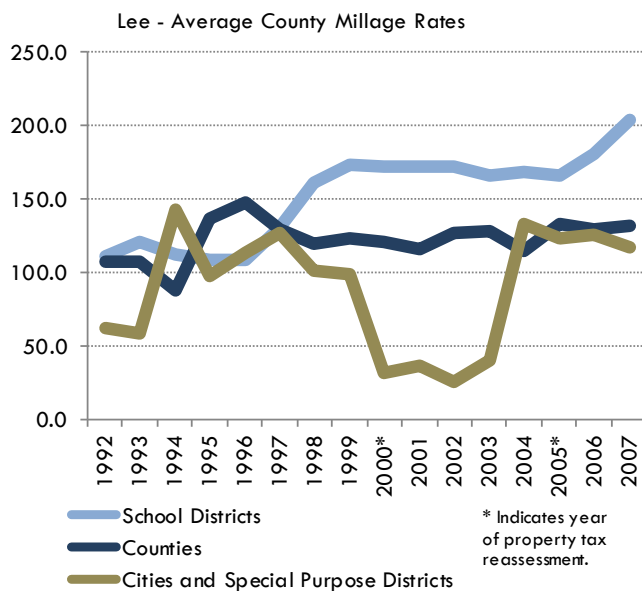
Lee County - Local Government Taxation, Revenue and Expenditures



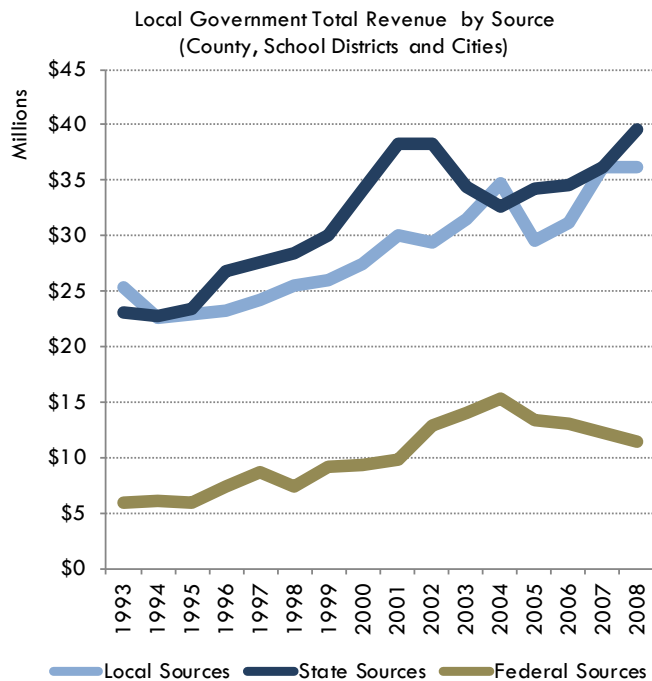
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$51,750,993	\$2,602
Current Property Taxes	\$10,099,056	\$508
Current Real & Personal Property Taxes	\$9,392,203	\$472
Fee In Lieu of Property Tax	\$40,002	\$2
All Other	\$666,851	\$34
Local Options Sales Tax	\$897,324	\$45
Local Hospitality Tax	\$0	\$0
Local Accommodations Tax	\$0	\$0
Capital Projects/Transportation Tax	\$114,080	\$6
Licenses, fees, Charges, Bonds, etc.	\$40,640,533	\$2,043
Licenses & Permits	\$803,962	\$40
Service Revenue & Charges	\$5,285,761	\$266
Bonds & Leases	\$32,081,780	\$1,613
Miscellaneous	\$2,469,030	\$124
Other Local Sources	\$145,916	\$7

State Sources	\$23,670,661	\$1,190
Reimbursements for Property Tax Relief	\$3,971,709	\$200
Homestead Exemption	\$994,545	\$50
State-Shared Taxes (Aid to Subdivisions)	\$1,539,265	\$77
Manufacturer's Depreciation Reimbursement	\$98,064	\$5
State Grants	\$4,588,001	\$231
Education Finance Act (EFA)	\$7,196,737	\$362
Education Improvement Act (EIA)	\$5,050,998	\$254
Education Lottery	\$231,343	\$12

Federal Sources	\$4,812,076	\$242
Total (Local, State and Federal)	\$80,233,730	\$4,034



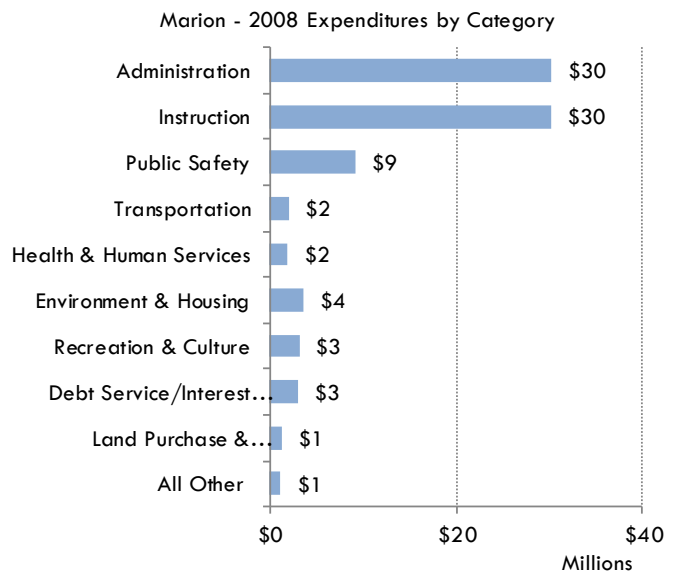
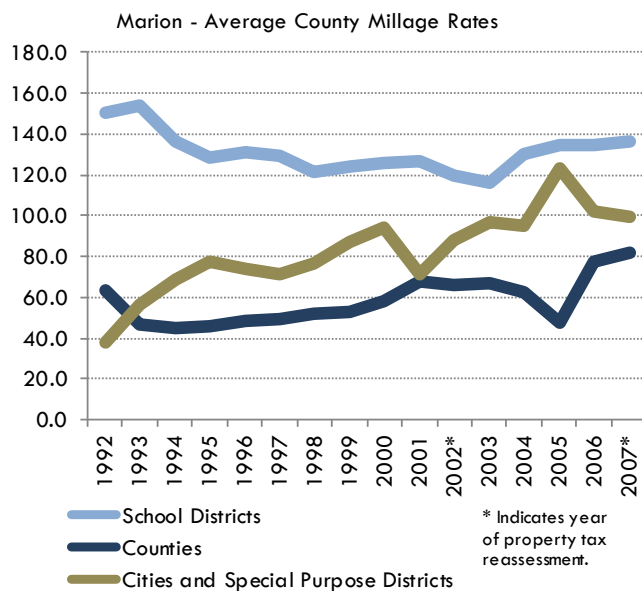
Marion County - Local Government Taxation, Revenue and Expenditures



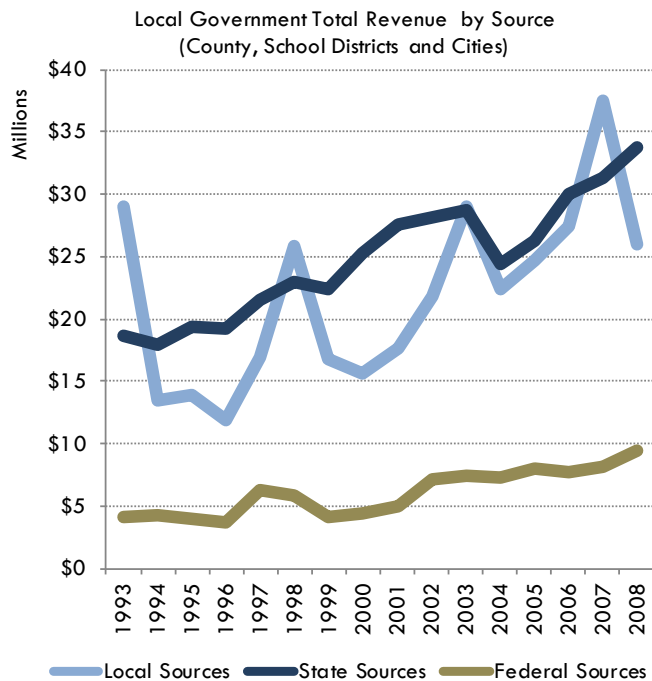
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$36,162,702	\$1,069
Current Property Taxes	\$15,461,776	\$457
Current Real & Personal Property Taxes	\$14,312,159	\$423
Fee In Lieu of Property Tax	\$227,285	\$7
All Other	\$922,332	\$27
Local Options Sales Tax	\$2,504,137	\$74
Local Hospitality Tax	\$348,394	\$10
Local Accommodations Tax	\$0	\$0
Capital Projects/Transportation Tax	\$0	\$0
Licenses, fees, Charges, Bonds, etc.	\$17,848,395	\$527
Licenses & Permits	\$3,193,782	\$94
Service Revenue & Charges	\$8,904,842	\$263
Bonds & Leases	\$176,000	\$5
Miscellaneous	\$5,573,771	\$165
Other Local Sources	\$489,307	\$14

State Sources	\$39,613,021	\$1,170
Reimbursements for Property Tax Relief	\$2,775,281	\$82
Homestead Exemption	\$1,427,384	\$42
State-Shared Taxes (Aid to Subdivisions)	\$2,984,782	\$88
Manufacturer's Depreciation Reimbursement	\$832,818	\$25
State Grants	\$9,036,930	\$267
Education Finance Act (EFA)	\$15,049,632	\$445
Education Improvement Act (EIA)	\$6,948,313	\$205
Education Lottery	\$557,881	\$16

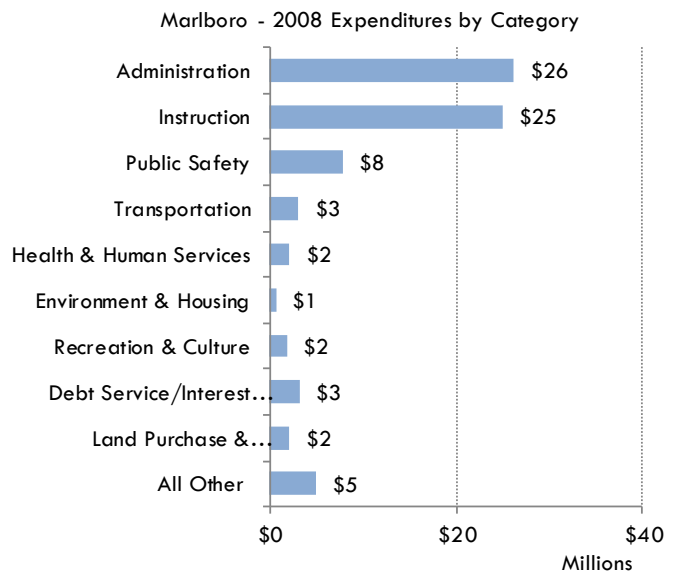
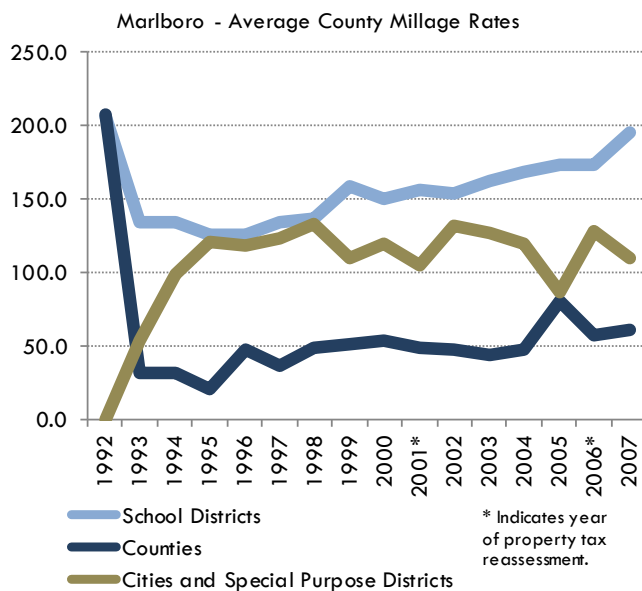
Federal Sources	\$11,471,893	\$339
Total (Local, State and Federal)	\$87,247,616	\$2,578



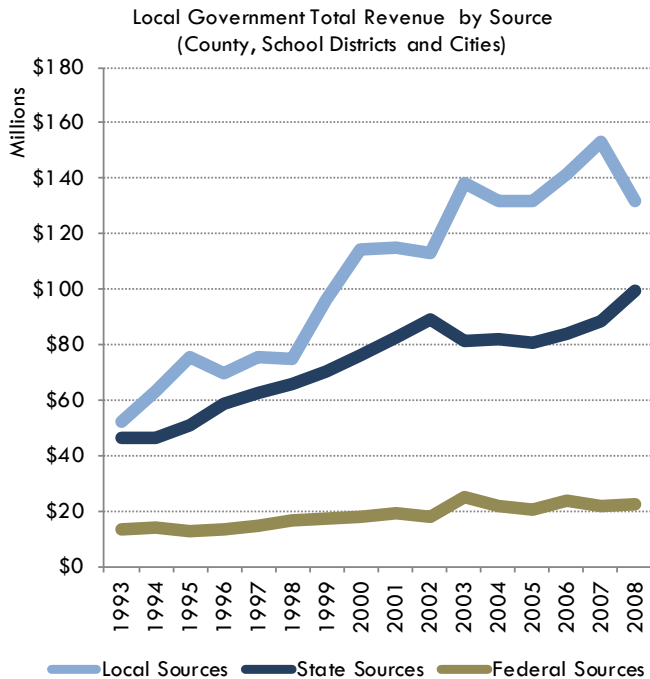
Marlboro County - Local Government Taxation, Revenue and Expenditures



2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$26,023,306	\$907
Current Property Taxes	\$16,027,101	\$558
Current Real & Personal Property Taxes	\$14,059,086	\$490
Fee In Lieu of Property Tax	\$1,269,187	\$44
All Other	\$698,829	\$24
Local Options Sales Tax	\$1,390,820	\$48
Local Hospitality Tax	\$223,731	\$8
Local Accommodations Tax	\$35,504	\$1
Capital Projects/Transportation Tax	\$0	\$0
Licenses, fees, Charges, Bonds, etc.	\$8,346,150	\$291
Licenses & Permits	\$1,041,471	\$36
Service Revenue & Charges	\$4,654,754	\$162
Bonds & Leases	\$1,755,020	\$61
Miscellaneous	\$894,905	\$31
Other Local Sources	\$118,963	\$4
State Sources	\$33,766,992	\$1,176
Reimbursements for Property Tax Relief	\$3,240,059	\$113
Homestead Exemption	\$1,177,352	\$41
State-Shared Taxes (Aid to Subdivisions)	\$2,619,237	\$91
Manufacturer's Depreciation Reimbursement	\$252,291	\$9
State Grants	\$7,102,900	\$247
Education Finance Act (EFA)	\$12,182,651	\$424
Education Improvement Act (EIA)	\$6,815,453	\$237
Education Lottery	\$377,049	\$13
Federal Sources	\$9,392,918	\$327
Total (Local, State and Federal)	\$69,183,216	\$2,410



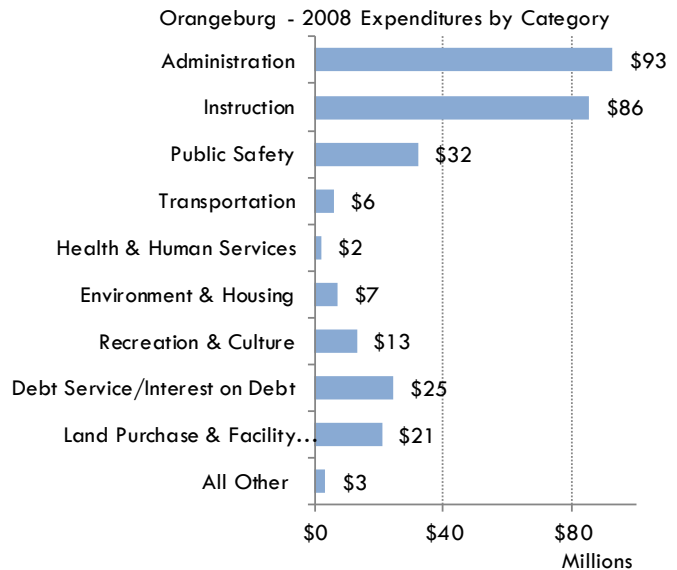
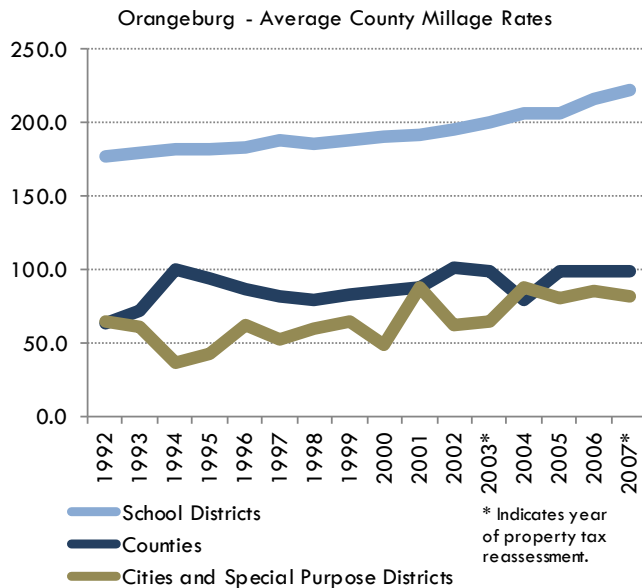
Orangeburg County - Local Government Taxation, Revenue and Expenditures



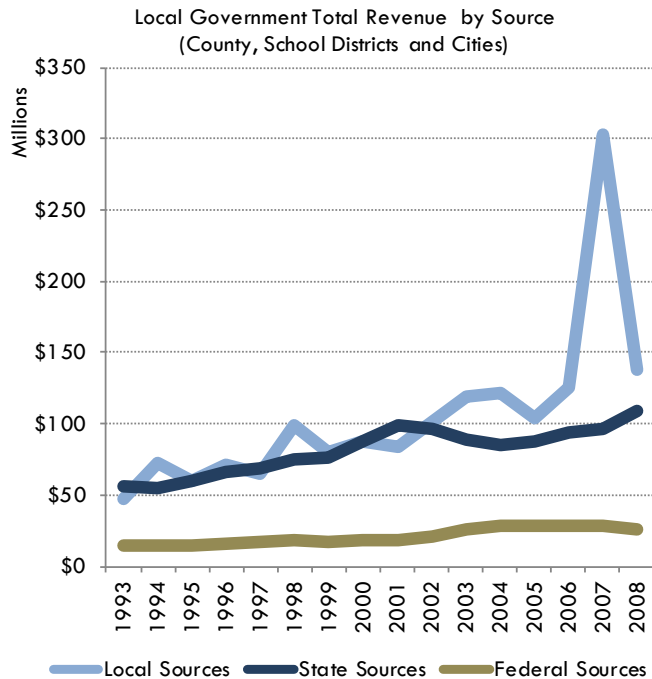
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$131,595,997	\$1,457
Current Property Taxes	\$86,487,804	\$957
Current Real & Personal Property Taxes	\$80,341,591	\$889
Fee In Lieu of Property Tax	\$2,744,811	\$30
All Other	\$3,401,403	\$38
Local Options Sales Tax	\$302,238	\$3
Local Hospitality Tax	\$1,139,681	\$13
Local Accommodations Tax	\$360,346	\$4
Capital Projects/Transportation Tax	\$10,020,128	\$111
Licenses, fees, Charges, Bonds, etc.	\$33,285,800	\$368
Licenses & Permits	\$4,997,569	\$55
Service Revenue & Charges	\$16,650,892	\$184
Bonds & Leases	\$0	\$0
Miscellaneous	\$11,637,339	\$129
Other Local Sources	\$10,580,586	\$117

State Sources	\$99,686,000	\$1,104
Reimbursements for Property Tax Relief	\$9,726,289	\$108
Homestead Exemption	\$4,180,700	\$46
State-Shared Taxes (Aid to Subdivisions)	\$8,644,526	\$96
Manufacturer's Depreciation Reimbursement	\$1,986,235	\$22
State Grants	\$24,798,240	\$275
Education Finance Act (EFA)	\$33,690,182	\$373
Education Improvement Act (EIA)	\$15,458,456	\$171
Education Lottery	\$1,201,371	\$13

Federal Sources	\$22,701,179	\$251
Total (Local, State and Federal)	\$253,983,176	\$2,812



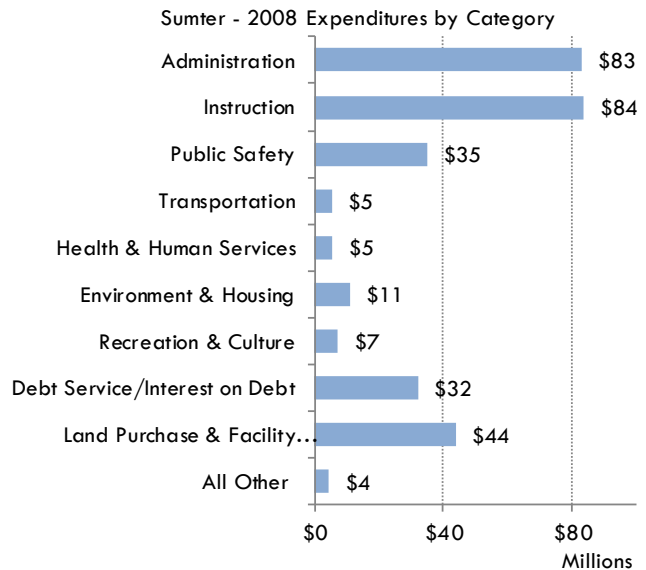
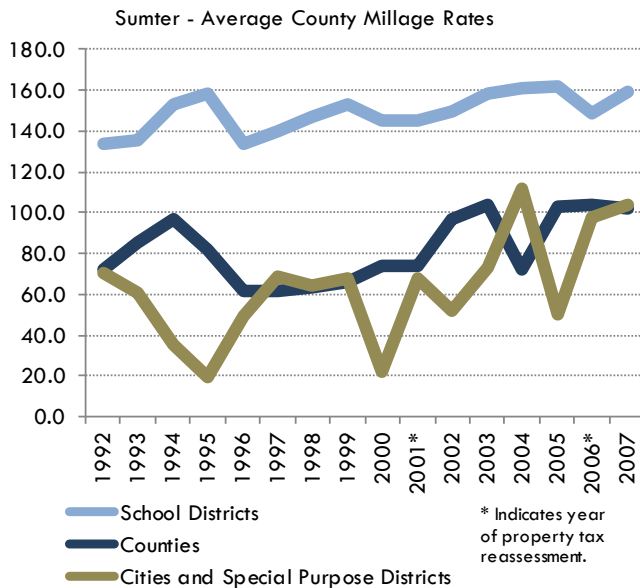
Sumter County - Local Government Taxation, Revenue and Expenditures



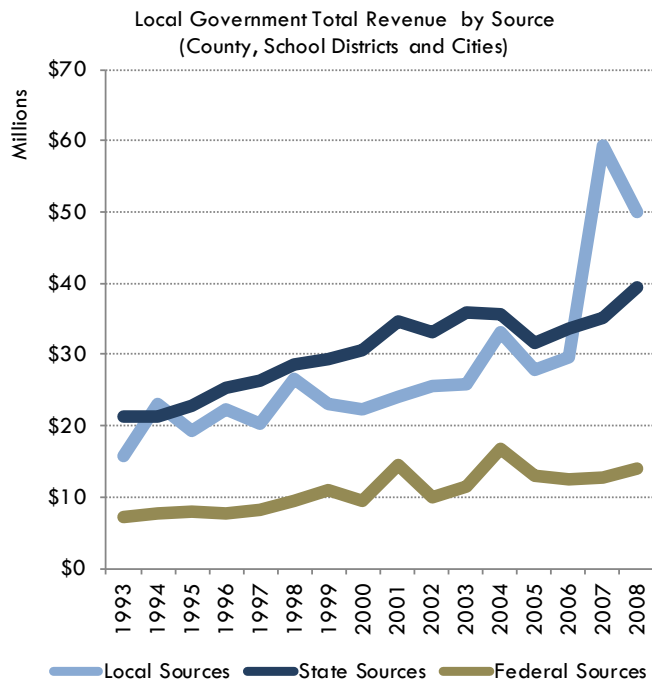
2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$138,320,399	\$1,328
Current Property Taxes	\$70,952,179	\$681
Current Real & Personal Property Taxes	\$68,306,081	\$656
Fee In Lieu of Property Tax	\$253,277	\$2
All Other	\$2,392,821	\$23
Local Options Sales Tax	\$9,995,399	\$96
Local Hospitality Tax	\$2,295,074	\$22
Local Accommodations Tax	\$366,236	\$4
Capital Projects/Transportation Tax	\$0	\$0
Licenses, fees, Charges, Bonds, etc.	\$48,704,803	\$468
Licenses & Permits	\$10,652,962	\$102
Service Revenue & Charges	\$25,949,806	\$249
Bonds & Leases	\$4,033,065	\$39
Miscellaneous	\$8,068,969	\$77
Other Local Sources	\$9,926,508	\$95

State Sources	\$108,708,736	\$1,044
Reimbursements for Property Tax Relief	\$11,653,298	\$112
Homestead Exemption	\$4,113,004	\$39
State-Shared Taxes (Aid to Subdivisions)	\$9,361,238	\$90
Manufacturer's Depreciation Reimbursement	\$992,326	\$10
State Grants	\$20,798,616	\$200
Education Finance Act (EFA)	\$44,295,615	\$425
Education Improvement Act (EIA)	\$16,009,999	\$154
Education Lottery	\$1,484,640	\$14

Federal Sources	\$26,486,295	\$254
Total (Local, State and Federal)	\$273,515,429	\$2,626



Williamsburg County - Local Government Taxation, Revenue and Expenditures



2008 Tax Revenue (Counties, Cities and Districts)	Total Revenue	Revenue per Capita
Local Sources	\$50,020,902	\$1,426
Current Property Taxes	\$26,518,902	\$756
Current Real & Personal Property Taxes	\$20,097,207	\$573
Fee In Lieu of Property Tax	\$4,244,491	\$121
All Other	\$2,177,204	\$62
Local Options Sales Tax	\$2,082,439	\$59
Local Hospitality Tax	\$184,899	\$5
Local Accommodations Tax	\$60,316	\$2
Capital Projects/Transportation Tax	\$0	\$0
Licenses, fees, Charges, Bonds, etc.	\$21,174,346	\$603
Licenses & Permits	\$3,367,679	\$96
Service Revenue & Charges	\$6,052,669	\$172
Bonds & Leases	\$2,878,821	\$82
Miscellaneous	\$8,875,177	\$253
Other Local Sources	\$2,509,221	\$72

State Sources	\$39,549,520	\$1,127
Reimbursements for Property Tax Relief	\$3,866,370	\$110
Homestead Exemption	\$1,678,105	\$48
State-Shared Taxes (Aid to Subdivisions)	\$3,093,831	\$88
Manufacturer's Depreciation Reimbursement	\$279,189	\$8
State Grants	\$9,926,361	\$283
Education Finance Act (EFA)	\$14,274,210	\$407
Education Improvement Act (EIA)	\$6,042,738	\$172
Education Lottery	\$388,716	\$11

Federal Sources	\$13,912,010	\$396
Total (Local, State and Federal)	\$103,482,432	\$2,949

